



EL DORADO COUNTY

Fiscal Year 2023-24

Recommended Adopted

Budget Revisions



Prepared by the
Chief Administrative Office
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County of El Dorado

Chief Administrative Office

330 Fair Lane
Placerville, CA 95667-4197

Tiffany Schmid
Chief Administrative Officer

Phone (530) 626-5530

September 13, 2023

The Honorable Board of Supervisors
300 Fair Lane
Placerville, CA 95667

Honorable Members of the Board of Supervisors:

As you are aware, the Board approved the FY 2023-24 Recommended Budget on June 13, 2023. State law requires formal budget adoption no later than October 2nd. Though the Board held a public hearing and adopted the Recommended Budget in June, our practice is to revise the Recommended Budget after the close of the financial records each year in order to file an Adopted Budget with the State that includes adjusted final fund balances, addresses department needs identified after approval of the Recommended Budget or deferred during the Recommended Budget process, and make necessary adjustments due to State budget impacts.

For the past several years, the County has been anticipating a possible economic downturn that could impact the County's Budget. Due to the Board's adherence to fiscal and budget policies over the past six years, the Adopted Budget is able to address budgetary impacts resulting from slowing discretionary revenues, inflation, and other economic impacts with existing General Fund designations and Contingency.

While the Adopted Budget, is balanced, meets all statutory requirements, and funds the General Reserve and General Fund Contingency at the levels required by policy, we have also had to reduce some revenue assumptions and use a large portion of the Capital Reserve Designation. We have seen a reduction in departmental savings at the end of the year due to the absorption of negotiated compensation increases and the effects of inflation. In addition, we are using the majority of the excess General Fund Contingency that was appropriated in the Recommended Budget to offset a Fair Market Value adjustment required by the State Governmental Accounting Standards Board (GASB).

If approved as recommended, the Adopted Budget meets all Board Budget Policies, except for fully funding the Designation for the newly created Information Technologies Infrastructure and the Designation for Disaster Expenses, and makes strategic investments in departments that will aid the County in implementing the Board's priorities.

Fiscal responsibility and restraint will be needed if economic conditions do not improve in future years. Department Heads and their staff should be commended for their willingness to explore alternate funding sources and savings to offset increased General Fund costs where possible. It is only through this ongoing collaboration between departments, the community, the Chief Administrative Office, and the Board will the County be able to continue to meet the needs of our community through a balanced budget despite economic uncertainty.

Sincerely,

Tiffany Schmid
Chief Administrative Officer



Summary of the Recommended Adopted Budget

The recommended Adopted Budget for all Governmental Funds for FY 2023-24 is \$1.08 billion, which is \$63 million (6.2%) more than the FY 2023-24 Recommended Budget of \$1.01 billion.

Total General Fund appropriations are recommended at \$455 million, which is \$34.7 million (8.3%) more than the FY 2023-24 Recommended Budget of \$420.2 million.

The Recommended Budget was developed in early 2023 and was finalized in early May. This means that the Recommended Budget is a mid-year estimate of State and Federal revenue and available Fund Balance from FY 2022-23. The Adopted Budget is an effort to update the budget based on the State Budget and updated projections of available Fund Balance from FY 2022-23. It should be noted that the recommended changes to the budget outlined in this document were developed before the financial records from FY 2022-23 were finalized on September 14, 2023. Except for the General Fund, which is actual fund balance, all fund balance amounts are estimates that will be updated before the Budget Resolution is brought to the Board on September 26, 2023.

The increase in Governmental Fund appropriations can be partially attributed to the \$15.5 million increase to the Jail Expansion Project. As the funds have to be transferred from the General Fund to the Accumulative Capital Outlay (ACO) Fund and expended from the ACO fund, the \$15.5 million contribution accounts for \$31 million of the overall increase in Governmental Fund appropriations. The recommended Adopted Budget also includes \$11.6 million in additions to General Fund reserves and designations to meet Board Budget Policy funding goals. The increase in Governmental Fund appropriations can also be attributed to increases in the Health and Human Services Agency, Parks, and other County departments which are described fully in the department narratives. The increase in General Fund appropriations is explained below and is due to the same projects that are increasing Governmental Fund appropriations, as the General Fund is a Governmental Fund.

The Recommended Adopted Budget represents an effort to fund Board policies and priorities as the budget allows, but due to slowing discretionary revenues and inflation-driven expense increases not all Board policies and priorities are met in the Adopted Budget.

TOTAL APPROPRIATIONS

	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Total Appropriations	\$1,158.2 M	\$1,222.4 M	\$64.2 M	6%
Governmental Funds	\$1,012.5 M	\$1,075.5 M	\$63.0 M	6.2%
General Fund	\$420.2 M	\$455.0 M	\$34.7 M	8.3%
Net County Cost	\$193.4 M	\$193.2 M	(\$0.16 M)	-0.1%

* All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds

** Departmental operating net cost, not including Transient Occupancy Tax Contributions, excluding Non-Departmental/Accumulative Capital Outlay (ACO) Fund/ Countywide Special Revenue Funds/ Special Districts/Proprietary Funds

Summary of the Recommended Adopted Budget

TOTAL APPROPRIATIONS BY EXPENDITURE CLASS

Expenditure Class	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
Salaries and Benefits	\$283.3 M	\$282.6 M	(\$0.7 M)	0%
Services, Supplies, & Other Charges	\$292.0 M	\$307.6 M	\$15.7 M	5%
Fixed Assets	\$77.0 M	\$96.7 M	\$19.7 M	26%
Transfers	\$195.2 M	\$219.7 M	\$24.5 M	13%
Contingencies	\$161.2 M	\$153.4 M	(\$7.7 M)	-5%
Reserves / Designations	\$3.8 M	\$15.4 M	\$11.6 M	306%
Total Appropriations*	\$1.01 B	\$1.08 B	\$63.0 M	6.2%

* All Governmental Funds including Special Revenue Funds; Excluding Special Districts & Proprietary Funds



TOTAL APPROPRIATIONS BY FUNCTIONAL GROUP*

Functional Group	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$69.2 M	\$74.0 M	\$4.7 M	7%
Law & Justice	\$174.9 M	\$176.1 M	\$1.2 M	1%
Land Use / Dev Svc	\$192.8 M	\$192.6 M	(\$0.2 M)	0%
Health & Human Svc	\$223.0 M	\$233.8 M	\$10.8 M	5%
Appropriations	\$660.0 M	\$676.5 M	\$16.6 M	3%

* Departmental operating appropriations, excluding Non-Departmental/ACO Fund/Countywide Special Revenue Funds/Special Districts/Proprietary Funds



The Recommended Adopted Budget reflects an \$16.6 million (3%) increase in departmental operating appropriations. The \$4.7 million increase in operating appropriations in the General Government Functional Group is due to \$1.3 million for the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP) in the Office of Wildfire Preparedness and Resilience (OWPR), \$2.5 million in Parks primarily due to the addition of the American Rescue Plan Act (ARPA) funded Forebay Park Project, and other changes as described

Summary of the Recommended Adopted Budget

in the General Government Functional Group department narratives. The \$1.2 million increase in operating appropriations in the Law and Justice Functional Group is primarily due to purchases scheduled for FY 2022-23 that are being carried over into FY 2023-24, a \$290,000 project in the South Lake Tahoe Juvenile Treatment Center, and other changes as described in the Law and Justice Functional Group department narratives. The \$10.8 million increase in operating appropriations in the Health and Human Services Functional Group is due to \$8.5 million in Behavioral Health primarily due to realignment growth and the implementation of the California Advancing and Innovating Medi-Cal (CalAIM) initiative, \$1.7 million in Community Services primarily due to updated grant fund projections and carry over grant funding from FY 2022-23, \$549,000 in the EMS & Emergency Preparedness Division due to carry over grant funding from FY 2022-23 and a planned disaster case management contract, and changes in other departments as described in the Health and Human Services Functional Group department narratives.

NET COUNTY COST BY FUNCTIONAL GROUP*

Functional Group	FY 2023-24 Recm'd Budget	FY 2023-24 Recm'd Adopted Budget	\$ Increase / (Decrease)	Percent Change
General Gov't	\$59.5 M	\$60.2 M	\$0.6 M	1%
Law & Justice	\$104.4 M	\$103.2 M	(\$1.2 M)	-1%
Land Use / Dev Svc	\$11.8 M	\$11.8 M	\$0.1 M	1%
Health & Human Svc	\$17.7 M	\$18.0 M	\$0.3 M	2%
Net County Cost	\$193.4 M	\$193.2 M	(\$0.2 M)	0%

**Departmental operating net cost, not including Transient Occupancy Tax Contributions, excluding Non-Departmental/ACO Fund/CW Special Revenue Funds/ Special Districts/Proprietary Funds*



The General Fund Cost (also referred to as Net County Cost) represents the part of a budget unit's expenses that is financed by local general-purpose revenues, which are predominantly made up of property taxes, Sales and Use Tax, general purpose fees, and interest earnings. Many departments that are budgeted in funds other than the General Fund also receive General Fund Contributions. Funding for the General Fund Contributions to other funds is also financed by general purpose revenues.

The overall cost to the General Fund, made up of General Fund/Net County Cost and General Fund Contributions to other funds, is decreasing by \$0.2 million (-0.1%) from the Recommended Budget. The chart above reflects the distribution of increases and decreases in General Fund Cost/General Fund Contribution by functional group. The majority of increases to Net County Cost are the result of carry over projects and expenses that were approved in the FY 2022-23 Budget but need to be carried over into FY 2023-24. These carry over appropriations are connected to increased Fund Balance in the General Fund. Departments identified savings to offset requests and reduce their Net County Cost, which resulted in the overall decrease to Net

Summary of the Recommended Adopted Budget

County Cost. Further detail on increases in Net County Cost can be found in each department's narrative.

BUDGET PRESSURES & POLICY CONSIDERATIONS

Slowing Discretionary Revenues

El Dorado County has been preparing for the possibility of a recession or economic slowing since the onset of the coronavirus pandemic in FY 2019-20. Discretionary revenue growth began to slow in FY 2022-23, with gross receipts of Discretionary Transient Occupancy Tax decreasing by 7% and Sales and Use Tax decreasing by 0.26% when compared to the prior year. While these two revenue sources came in lower than projected, necessitating downward adjustments to their growth projections for FY 2023-24, the property tax roll closed 6.37% higher than the prior year. As a result, property tax revenue growth has been revised from 4% to 6.37%, offsetting the slowing in other discretionary revenue sources. The recommended Adopted Budget assumes no growth in Discretionary Transient Occupancy Tax and a 0.5% decrease in Sales and Use Tax. Staff will continue to monitor discretionary revenue trends and watch for economic changes that could impact Property Taxes.

Board Budget Policies

The FY 2023-24 Recommended Budget includes slowing revenue growth and increased costs related to inflation while trying to retain the reserves, designations and Contingency needed to protect the County if further economic impacts occur. As a result, the Adopted Budget does not fully fund all of the Board Policies. Variances from policies are described below.

Pension Funding: Board Policy B-16 provides that the County should maintain a designation of at least two years of anticipated CalPERS cost increases based upon the most recent CalPERS Actuarial Reports. The Recommended Budget met this policy, and the Adopted Budget increases the designation by \$1.9 million based on the most recent actuarial reports to meet the minimum policy requirement. CalPERS investment returns are already lagging behind target, and cost increases over the next five years could exceed \$11 million. As a result, a third year of anticipated increases has been added.

Capital Projects Designation: The Adopted Budget includes the addition of \$6.9 million to the Capital Projects Designation but it does not offset the \$24.7 million of the Capital Projects Designation being used. This will leave the Capital Projects Designation with only \$4.2 million to address future Capital investments. Inflation has positively impacted tax revenues, but it has also increased building and construction costs. This is best exemplified by increases to the Shakori Garage Project over the past years and the current \$15.5 million increase to the Jail Expansion Project. As presented to the Board on April 18, 2023, it is estimated that the replacement of County buildings with a low condition rating could cost \$247 million. The County still has one end-of-life building that needs to be replaced within the next five years. The Spring Street facility is estimated at a replacement cost of \$27 million. The County will need to prioritize replenishing this fund to meet these upcoming needs.

Designation for Information Technologies (IT) Infrastructure: In April 2023, the Board established Board Policy 16, Designation for Information Technologies (IT) Infrastructure, with a goal of maintaining a designation equal to at least three years of the projected costs of planned

Summary of the Recommended Adopted Budget

countywide IT improvements and maintenance. In prior years, countywide IT improvements and maintenance have varied but usually were around \$500,000 a year. As the Board Budget Policy was just established in April, a more exact number of planned countywide IT improvements and maintenance could not be established in time for the Adopted Budget. Using the approximate cost, three years of planned countywide IT improvements and maintenance would be approximately \$1.5 million. Staff are recommending that the Designation for IT Infrastructure be established in the Adopted Budget by using \$500,000 of discretionary resources, approximately one year of projected costs of planned countywide IT improvements and maintenance.

Designation for Disaster Expenses: Also in April, the Board established Board Budget Policy 17, Designation for Disaster Expenses, with a goal of establishing a \$5 million designation to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations. The Caldor Designation, established by the Board in 2021, has a current balance of \$1.8 million. Staff are recommending that the Caldor Designation be renamed the Disaster Expenses Designation. The remaining \$1.8 million does not meet the Board Budget Policy goal of \$5 million but will establish the designation and aid in disaster response and recovery. If a large disaster occurs that exceeds the \$1.8 million in designated funds, the Board could use Contingency or the General Reserve.

Impacts to the Budget as a result of the FY 2022-23 Financial Records

The FY 2022-23 financial records were finalized on September 14, 2023. Except for the General Fund, all fund balance amounts are estimates of funding available at the end of FY 2022-23 that can be used to fund activities in FY 2023-24. Staff will prepare an exhibit to the Adopted Budget Resolution, that the Board will consider on September 26, 2023, that will amend the budget to align the estimated fund balance with the actual fund balance and the appropriations impacts related to those changes for all the remaining funds.

The fund balance amounts resulting from the close of the FY 2022-23 financial records will include an audit adjustment that has not been included in prior budgets. The audit adjustment is the result of a State Government Accounting Standards Board (GASB) Statement that requires that fund balance reflect the current fair market value of invested County funds as of June 30, 2023, rather than the book value. The GASB standard is a conservative way to account for potential losses should the County have to liquidate investments prior to maturity. Because the County has investments with maturity dates that extend beyond the end of a single fiscal year, the fair market value at the end of any given fiscal year reflects values that are lower than the returns the County will actually realize when the investments mature.

If at the end of the fiscal year the County has not had to liquidate investments early, this adjustment will be reversed. Only a catastrophic emergency would result in the County liquidating investments early, but in order to comply with the GASB Statement the County is required to reduce fund balance. This market value adjustment was first made to the FY 2021-22 financial records after the adoption of the FY 2022-23 Budget, so the Market Value Adjustment was not incorporated into the FY 2022-23 Adopted Budget. It has been determined that the adjustment will be needed again and is being incorporated into the budget. If the County does not liquidate investments early and it is determined that there is not a significant variance between the fair market value and book value of County investments, the County will be able to increase Fund

Summary of the Recommended Adopted Budget

Balance ending this Market Value Adjustment cycle in a future budget year. This Market Value Adjustment will impact fund balance amounts across all funds.

ALLOCATED POSITIONS & STAFFING CHANGES

The recommended changes include 4.5 full-time equivalent allocations increase from the current FY 2023-24 Position Allocation. The chart below summarizes the recommended allocated staffing changes and does not include extra help appropriation changes that do not impact the Personnel Allocation. Details of all allocated positions and recommended position changes are included in departmental budget narratives.

Summary of Recommended Position Changes

Department	Class Title	Proposed Change
Chief Administrative Office – Procurement & Contracts	Sr. Administrative Analyst	+1.0
Chief Administrative Office – Facilities	Grounds Maintenance Worker I/II	+1.5
Public Defender	Paralegal I/II – Limited Term	+1.0
Treasurer-Tax Collector	Assistant Treasurer-Tax Collector	+1.0

SUMMARY OF CHANGES

The recommended changes for the Assessor result in an increase in Net County Cost of \$70,000 when compared to the approved Recommended Budget.

Salaries and Benefits are increasing by \$48,500 to increase Extra Help staffing for an “in house” document scanning project.

Services and Supplies are increasing by \$5,000 due to an increase in Professional and Specialized Services for scanning services for large-sized building plans that are currently not digitized and would need specialty scanning equipment.

Fixed Assets are increasing by \$16,500 to allow for the purchase of two high-volume scanners for the “in house” document scanning project.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 05 ASSESSOR
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	637,362	305,000	305,000	0
Miscellaneous Rev	1,715	15,000	15,000	0
Other Fin Sources	216,071	244,124	244,124	0
Total Revenue	855,148	564,124	564,124	0
Salaries & Benefits	4,331,167	5,054,168	5,102,668	48,500
Services & Supplies	158,767	323,222	328,222	5,000
Other Charges	4,166	500	500	0
Fixed Assets	0	0	16,500	16,500
Intrafund Transfers	9,992	11,473	11,473	0
Total Appropriations	4,504,092	5,389,363	5,459,363	70,000
FUND 1000 GENERAL FUND TOTAL	3,648,944	4,825,239	4,895,239	70,000



Auditor-Controller

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Auditor-Controller’s Office result in a \$9,217 increase in Net County Cost when compared to the approved Recommended Budget.

Salary & Benefits are decreasing overall by \$9,348 mainly due to a decrease in Flexible Benefits.

Services & Supplies are increasing by a total of \$18,565 due to an increase in Office Expense for the cost of Accounts Payable checks and desk equipment (\$7,350), an increase in travel related costs (\$1,800), an increase in Law Books for Lexis Nexis Government package (\$1,000), and an increase in Minor and Computer Equipment for purchases approved as part of the FY 2022-23 budget that were not received in that fiscal year (\$8,415).

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 03 AUDITOR-CONTROLLER
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Service Charges	493,345	412,200	412,200	0
Other Fin Sources	38,702	38,824	38,824	0
Total Revenue	532,047	451,024	451,024	0
Salaries & Benefits	4,275,342	5,209,876	5,200,528	(9,348)
Services & Supplies	101,450	131,428	149,993	18,565
Other Charges	2,658	0	0	0
Intrafund Transfers	20,854	2,000	2,000	0
Intrafund Abatement	(100,039)	(89,625)	(89,625)	0
Total Appropriations	4,300,264	5,253,679	5,262,896	9,217
FUND 1000 GENERAL FUND TOTAL	3,768,218	4,802,655	4,811,872	9,217

DEPT : 03 AUDITOR-CONTROLLER
FUND : 1203 COUNTYWIDE SR -

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	45,875	60,000	54,853	(5,147)
Rev Use Money/Prop	(670)	80	80	0
Service Charges	343,738	355,000	355,000	0
Miscellaneous Rev	3,111	2,000	2,000	0
Fund Balance	0	26,163	31,549	5,386
Total Revenue	392,054	443,243	443,482	239
Other Fin Uses	397,613	420,000	420,000	0
Contingency	0	23,243	23,482	239
Total Appropriations	397,613	443,243	443,482	239
FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL	5,559	0	0	0



Accumulative Capital Outlay Fund

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The Accumulative Capital Outlay (ACO) Fund is increasing by \$16,403,837, including an additional \$15,500,000 use of the General Fund Capital Designation, an increase in the projected General Fund carryover related to Capital Projects of \$1,081,195, and a decrease of \$655,765 in General Fund contributions. Fund balance in the ACO fund is projected to increase by \$753,465. The budget also includes the addition of \$290,000 in revenue from Probation for control upgrades and other improvements at the South Lake Tahoe Juvenile Treatment Center.

The primary reason for the large increase is due to the Placerville Jail Expansion project. Grant funding of \$25 million was received in 2017 for the project. The project went out to bid in August 2023. Construction inflation over the past seven years resulted in a projected increase of \$15,500,000. Probation’s South Lake Tahoe (SLT) Juvenile Treatment Center (JTC) has control panel upgrades needed for \$250,000 and fixed table removal for \$40,000. There is also an addition of the Psychiatric Health Facility (PHF) patient room upgrades for \$35,000. The jail safety upgrades include more complex structural work than initially anticipated, increasing the FY 2023-24 project cost from \$900,000 to \$1,700,000. Some deferred maintenance projects were pushed from FY 2023-24 to the next fiscal year due to workload and funding constraints resulting in a decrease in deferred maintenance of \$940,000. Other minor changes in project costs were related to carryover adjustments.

Operating Transfers In are increasing by \$15,650,372 due to the transfer from the Capital Reserve Designation of \$15,500,000 for the Jail Expansion project, a transfer from Behavioral Health for the PHF room upgrades for \$35,000, and the Probation SLT JTC projects noted above. The increases to Operating Transfers In are offset by a decrease of \$174,628 due to carryover adjustments.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1800 ACO FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,769,157	1,950,140	1,950,140	0
Fines & Penalties	874	1,000	1,000	0
Rev Use Money/Prop	(87,218)	12,000	12,000	0
IG Rev - State	13,148	15,000	15,000	0
Other Gov Agency	6,363	6,500	6,500	0
Other Fin Sources	1,398,850	50,752,114	66,402,486	15,650,372
Fund Balance	0	2,794,224	3,547,689	753,465
Total Revenue	3,101,175	55,530,978	71,934,815	16,403,837
Salaries & Benefits	402,577	645,941	645,941	0
Fixed Assets	3,745,049	54,474,019	70,877,856	16,403,837
Other Fin Uses	449,197	411,018	411,018	0
Total Appropriations	4,596,823	55,530,978	71,934,815	16,403,837
FUND 1800 ACO FUND TOTAL	1,495,648	0	0	0



Chief Administrative Office – Administration & Budget

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office – Administration & Budget result in an increase in Net County Cost of \$278,579 when compared to the approved Recommended Budget. However, decreases totaling \$141,697 in other departments offset a portion of this increase.

Revenues are increasing by \$1,337,651 due to the award of the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP) in the Office of Wildfire Preparedness and Resilience (OWPR). There is a required county match of \$66,883 that will be a General Fund cost.

Salaries and Benefits are increasing by \$183,434 due to an increase of \$66,883 for Extra Help staffing in OWPR for the FEMA HMGP grant and an increase of \$116,551 for the added Assistant Chief Administrative Officer which is completely offset by the deletion of an Accountant position in Community Development Finance and Administration Division.

Services and Supplies are increasing by \$1,382,796 primarily due to the addition of appropriations of \$1,337,650 for the FEMA HMGP grant in OWPR. The remaining increase is due to the move of the GovInvest software (\$25,146) from Human Resources to the Chief Administrative Office and the addition of a consultant contract for annexations and jurisdictional changes (\$20,000).

Other Financing Uses are increasing by \$50,000 due to an operating transfer to Fleet for the purchase of a mid-size SUV for a Defensible Space Inspector in OWPR.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 02 CHIEF ADMINISTRATIVE
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	0	0	66,883	66,883
IG Rev - Federal	0	0	1,270,768	1,270,768
Miscellaneous Rev	13	50,000	50,000	0
Other Fin Sources	0	1,000	1,000	0
Total Revenue	13	51,000	1,388,651	1,337,651
Salaries & Benefits	1,850,933	2,851,504	3,034,938	183,434
Services & Supplies	281,914	728,818	2,111,614	1,382,796
Other Charges	4,448	0	0	0
Other Fin Uses	0	0	50,000	50,000
Intrafund Transfers	9,002	1,125	1,125	0
Intrafund Abatement	0	(26,000)	(26,000)	0
Total Appropriations	2,146,297	3,555,447	5,171,677	1,616,230
FUND 1000 GENERAL FUND TOTAL	2,146,284	3,504,447	3,783,026	278,579

Administration & Budget

ADOPTED BUDGET SUMMARY • FY 2023-24

DEPT : 02 CHIEF ADMINISTRATIVE
 FUND : 1277 COUNTYWIDE SR - LOCAL

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	3,349,078	3,491,731	3,491,731	0
Fund Balance	0	1,142,711	1,142,711	0
Total Revenue	3,349,078	4,634,442	4,634,442	0
Other Fin Uses	3,191,272	3,555,073	3,654,573	99,500
Contingency	0	1,079,369	979,869	(99,500)
Total Appropriations	3,191,272	4,634,442	4,634,442	0
TOTAL	(157,806)	0	0	0

Chief Administrative Office – Central Services

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Chief Administrative Office – Central Services Division result in an increase in Net County Cost of \$115,399 when compared to the approved Recommended Budget.

Salaries and Benefits are increasing by \$92,739 overall. The addition of a Sr. Administrative Analyst in Procurement & Contracts is recommended to address extended processing times during the contract review and Request for Proposal processes. The addition will increase Salaries and Benefits by \$101,540 in the Procurement & Contracts division budget. Facilities is requesting the addition of 1.5 FTE Grounds Maintenance Worker I/II with a total cost of \$107,750. The additional grounds workers are required due to the acquisition of new buildings as well as increased requirements related to the temporary navigation center. These needs are ongoing and the division is requesting permanent staff to cover these needs and also recommending termination of the as needed landscaping contract to help offset the increased staffing costs. This cost will be partially offset with a reduction to Services and Supplies of \$37,340 to replace contracted landscaping services. The Community Development Finance and Administration (CDFA) Division is deleting an Accountant I/II due to the addition of an Assistant Chief Administrative Officer in the Administration and Budget Division. This reduces Salaries and Benefits in CDFa by \$116,551.

Services and Supplies are increasing by \$15,660 due mainly to the increase of \$53,000 in maintenance needs of the Parks Division and Library Department. These additional appropriations will be reimbursed via an Intrafund Abatement. A reduction of \$37,340 to contracted landscaping services as mentioned above makes up the remaining change to Services and Supplies.

Other Financing Uses is increasing by \$60,000 due to an approved Fleet vehicle purchase that was not received in FY 2022-23.

Central Services

ADOPTED BUDGET REVISIONS • FY 2023-24

DIVISION ADOPTED BUDGET SUMMARY

FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	53,768	23,500	23,500	0
IG Rev - State	153,222	54,094	54,094	0
Service Charges	1,408,499	261,844	261,844	0
Miscellaneous Rev	14,411	0	0	0
Other Fin Sources	529,760	429,169	429,169	0
Total Revenue	2,159,660	768,607	768,607	0
Salaries & Benefits	9,182,019	10,802,264	10,895,003	92,739
Services & Supplies	4,225,273	5,799,035	5,814,695	15,660
Serv/Supply Abate	(318,447)	(434,500)	(434,500)	0
Other Charges	79,630	14,000	14,000	0
Fixed Assets	133,572	120,000	120,000	0
Other Fin Uses	39,457	120,000	180,000	60,000
Intrafund Transfers	558,387	58,225	58,225	0
Intrafund Abatement	(863,062)	(338,300)	(391,300)	(53,000)
Total Appropriations	13,036,830	16,140,724	16,256,123	115,399
FUND 1000 GENERAL FUND TOTAL	10,877,170	15,372,117	15,487,516	115,399

Chief Administrative Office – EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the EMS & Emergency Preparedness Division result in an increase in Net County Cost of \$290,000 when compared to the approved Recommended Budget.

Revenue is increasing by \$259,000 due to carryover of Federal Block Grant funding which is offset by grant-funded Services and Supplies in Preparedness.

Services and Supplies are increasing by \$549,000 for grant activities carried forward (\$259,000), a disaster case management contract (\$250,000), and an increase for unreimbursed emergency response and sheltering costs (\$40,000).

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 12 EMS PREPAREDNESS
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	32,239	20,000	20,000	0
IG Rev - Federal	74,539	0	0	0
Service Charges	15,444	0	0	0
Miscellaneous Rev	18,707	250	250	0
Other Fin Sources	1,243,776	2,133,506	2,392,506	259,000
Total Revenue	1,384,704	2,153,756	2,412,756	259,000
Salaries & Benefits	1,095,660	1,280,387	1,280,387	0
Services & Supplies	485,212	505,873	1,054,873	549,000
Other Charges	1,544	0	0	0
Other Fin Uses	13,976	0	0	0
Intrafund Transfers	274,663	913,080	913,080	0
Intrafund Abatement	(148,371)	(457,139)	(457,139)	0
Total Appropriations	1,722,685	2,242,201	2,791,201	549,000
FUND 1000 GENERAL FUND TOTAL	337,981	88,445	378,445	290,000

EMS & Emergency Preparedness

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 12 EMS PREPAREDNESS
 FUND : 1120 EMS PREPAREDNESS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	257,264	280,000	280,000	0
Rev Use Money/Prop	(8,387)	5,950	5,950	0
IG Rev - State	62,612	66,000	67,000	1,000
IG Rev - Federal	380,638	421,000	679,000	258,000
Fund Balance	0	244,378	244,378	0
Total Revenue	692,127	1,017,328	1,276,328	259,000
Services & Supplies	415,523	345,000	345,000	0
Other Charges	1,822	3,000	3,000	0
Other Fin Uses	444,620	490,950	749,950	259,000
Contingency	0	178,378	178,378	0
Total Appropriations	861,966	1,017,328	1,276,328	259,000
FUND 1120 EMS PREPAREDNESS TOTAL	169,838	0	0	0

SUMMARY OF CHANGES

The recommended changes for the Parks Division result in an increase in Net County Cost of \$39,977. The recommended changes align grant funding with actual amounts, update carryover project amounts, and add appropriations for repairs that resulted from the 2022-23 Winter Storms.

In prior years, with Board direction, the Parks Division has contributed funding to the City of Placerville for the maintenance of the Placerville Aquatic Center. The Chief Administrative Office did not receive a request this year from the City of Placerville until after the Recommended Budget was finalized. The recommended changes include \$77,555 of appropriations for the City of Placerville Pool maintenance.

The Parks Division is currently working on multiple projects that started in a prior fiscal year and continue into FY 2023-24. The Recommended Budget was developed in April with estimates on the amount of project funding carrying over into FY 2023-24. The recommended changes align carry-over project revenues and appropriations with prior year actuals. The Henningsen Lotus Park Credit Card project was not completed in FY 2022-23, and the \$23,500 in appropriations and revenue are being carried over into FY 2023-24. The recommended changes decrease Diamond Springs Community Park Fixed Asset Building Improvements appropriations by \$134,958 based upon expenses from the prior year that were budgeted for in FY 2023-24. The Chili Bar Project is ongoing, and the recommended changes include a \$38,248 increase in funding from the River Use Permit Special Revenue Fund for the demolition of a building at the facility.

The State of California Proposition 68 Grants are decreasing State Revenue by \$962,711 due to grant-funded activities that were completed in FY 2022-23 but were anticipated to be carried over into FY 2023-24. This decrease in revenue is offset by a decrease in costs resulting in no change to Net County Cost. The State of California Off-Highway Vehicle Grants are increasing revenue by \$254,630 for the Rubicon Trail. The increased grant funding and an additional \$59,401 from Special Revenue Funds are offset by expenses in the Rubicon Program.

The Board allocated \$3,000,000 of American Rescue Plan Act (ARPA) funding for Forebay Park improvements. During FY 2022-23, \$26,818 of this funding was used. The recommended changes pull the remaining \$2,973,182 from the ARPA Special Revenue Fund into the Parks Division Budget for Fixed Assets improvements at Forebay Park.

Henningsen Lotus Park, the Sacramento-Placerville Transportation Corridor, and other Parks facilities experienced damage as a result of the 2022-23 Winter Storms. At the time of the development of the Recommended Budget, the costs of repairing the damage were not known. It is anticipated that the Federal Emergency Management Agency (FEMA) will reimburse the County for these repairs in the future, but the repairs need to be made before reimbursement is received. The recommended changes include \$50,000 in revenue from the Henningsen Lotus Park Special Revenue Fund to be transferred to Facilities for the repairs and \$59,625 in revenue from the River Use Permit Special Revenue Fund for Services and Supplies for waterway permits. The recommended changes also include an increase in Net County Cost of \$53,500 for other storm damage repairs that cannot be covered by Special Revenue Funds.

Parks, Trails, and River Management

ADOPTED BUDGET REVISIONS • FY 2023-24

Restroom cleaning at Parks was being completed through a contract but is shifting to Parks staff. This is increasing Net County Cost in Parks by \$18,620, due to a shift in staff time from Special Revenue Fund-eligible Rubicon activities and corresponds to a decrease in costs for the Facilities Division, which had paid for the contracted services. To align budget with actuals, \$480 is being added to the Administration Budget for cell phone expenses. Lastly, the recommended changes include \$3,500 from the Pioneer Park Special Revenue Fund for wireless internet at the park.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 14 PARKS/RIVER/TRAILS
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	0	2,068,953	1,360,872	(708,081)
IG Rev - Federal	0	9,200	9,200	0
Service Charges	0	175,000	175,000	0
Other Fin Sources	0	845,601	4,034,437	3,188,836
Total Revenue	0	3,098,754	5,579,509	2,480,755
Salaries & Benefits	0	868,287	868,287	0
Services & Supplies	0	791,950	1,274,201	482,251
Other Charges	0	56,990	134,545	77,555
Fixed Assets	0	7,011,934	8,903,577	1,891,643
Other Fin Uses	0	0	25,000	25,000
Intrafund Transfers	0	101,566	145,849	44,283
Intrafund Abatement	0	(1,000,000)	(1,000,000)	0
Total Appropriations	0	7,830,727	10,351,459	2,520,732
FUND 1000 GENERAL FUND TOTAL	0	4,731,973	4,771,950	39,977

DEPT : 14 PARKS/RIVER/TRAILS
FUND : 1214 COUNTYWIDE SR - PARKS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	0	140,000	140,000	0
IG Rev - State	0	62,000	62,000	0
Service Charges	0	89,167	89,167	0
Residual Equity	0	961,309	1,341,631	380,322
Fund Balance	0	0	575	575
Total Revenue	0	1,252,476	1,633,373	380,897
Other Fin Uses	0	698,923	946,923	248,000
Contingency	0	553,553	686,450	132,897
Total Appropriations	0	1,252,476	1,633,373	380,897
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	0	0	0	0

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the General Revenues and Other Operations budget include increased General Fund revenue of \$28,045,801 and increased appropriations of \$28,542,152. The Adopted Budget also includes a reduction of \$3,964,717 in American Rescue Plan Act (APRA) revenue and appropriations.

General Fund Summary of Discretionary Revenue Changes

The recommended changes include \$22,265,354 in additional discretionary revenue (excluding Transient Occupancy Tax and the Disaster Expense Designation).

Taxes

Projections for revenues from Property Tax and Property Tax In-Lieu of Vehicle License Fees are increasing by \$2,017,920 and \$669,820, respectively. These projections have been updated based on the growth in the tax roll as of June 30, 2023. The Recommended Budget assumed growth of 4%; however, actual growth was 6.37%.

For Sales and Use Tax, the Recommended Budget was based upon our sales tax consultant's March 2023 projection of 0.5% growth in Sales and Use Tax statewide. The Adopted Budget uses our consultant's latest projection of statewide Sales and Use Tax growth (-0.5%) for FY 2023-24 and factors in FY 2022-23 receipts, which were \$700,000 lower than budgeted. The result is a reduction in projected Sales and Use Tax revenue of \$889,000.

Fund Balance

The Recommended Budget included an estimate of the fund balance available for use in the 2023-24 fiscal year, based on departments' mid-year projections. The recommended changes update the fund balance number to reflect the actual amount of funding available in the General Fund after the FY 2022-23 financial records were finalized. General Fund fund balance, excluding Transient Occupancy Tax and Disaster Recovery Designation fund balance, is projected to increase by \$3.7 million. The updated fund balance is composed of an additional \$1 million in Accumulative Capital Outlay (ACO) carryforward fund balance, \$2.3 million in additional departmental savings and \$5.3 million in excess discretionary revenue when compared to the FY 2023-24 Recommended Budget. The additional fund balance is offset by the Fair Market Value Audit Adjustment that reduces fund balance by \$4.9 million, and which was described in the Summary of the Budget section of this document.

Use of Designations

The recommended changes include the use of \$15.5 million from the Capital Projects Designation for the Jail Expansion Project that was approved by the Board on September 12, 2023, with Legistar item 23-1640. The recommended changes also reduce the use of the Juvenile Hall Designation by \$486,000, leaving the Juvenile Hall Designation at \$808,556.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Interest

Interest revenue is being increased by \$1.93 million to align with prior year receipts. El Dorado County has typically conservatively budgeted for Interest revenue, resulting in significant excess revenue at the end of the year. To help offset the impact of the Market Value Adjustment, staff are recommending that Interest revenue be budgeted at prior year actuals.

Other

Other revenue adjustments include a \$40,000 increase in State Motor Vehicle In-Lieu Taxes to align with receipts in prior years, a \$150,000 decrease in Tobacco Settlement Fund to align with prior year receipts, and a decrease of \$114,890 in revenue across other general revenue line items to align with prior year receipts and updated projections.

General Fund Summary of Non-Departmental Expenses Changes

The recommended changes to the Non-Departmental Expenses budget reflect an additional \$22,989,628 in appropriations (excluding Transient Occupancy Tax and the Disaster Expense Designation).

General Reserve and General Fund Contingency

Board of Supervisors Policy B-16 requires the General Reserve to be set at 5% of total adjusted General Fund appropriations, and the General Fund Contingency to be set at 3% of adjusted General Fund appropriations. To meet this policy, the General Reserve must be increased by \$500,000, for a total of \$12 million.

The Recommended Budget included \$11.25 million in General Fund Contingency, which is \$4 million more than needed to meet the Board Budget Policy requirement of 3% of total adjusted General Fund appropriations. The recommended changes reduce General Fund Contingency to \$7.25 million leaving only the amount needed to meet the Board Budget Policy. The \$4 million is being used to add \$500,000 to the General Reserve as noted above, to balance the remaining \$3 million impact of the Market Value Adjustment, and to add \$500,000 to the Capital Projects Designation to partially offset uses of that designation, more fully discussed below.

Designations

Board of Supervisors Policy B-16.11 includes a goal to set aside \$6 million annually, once the General Reserve and Contingency needs have been met, to address capital needs. The Recommended Budget included the use of \$9.3 million of the \$22.1 million Capital Projects Designation, which would leave a balance of \$13.2 million at the end of FY 2023-24. As described above, an additional \$15.5 million is needed for the Jail Expansion Project, which is \$2.3 million more than is available in the Capital Projects Designation. As a result, the recommended changes include the addition of \$6.9 million to the Capital Projects Designation. This includes the use of \$500,000 of excess Contingency, described above; \$216,685 of Discretionary Transient Occupancy Tax, described below, and an additional \$5.8 million of discretionary resources. This brings the Capital Project Designation to \$4.2 million available for future uses.

Board of Supervisors Policy B-16.12, Pension Funding, directs that the CalPERS Cost Increases hold at least two years of projected General Fund cost increases based upon the CalPERS

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Actuarial Reports. The annual CalPERS Actuarial Reports were released in August. These Actuarial Reports reflect the -6.1% investment returns from FY 2021-22 and set the CalPERS contribution rates starting in FY 2024-25. The Actuarial Reports outline a \$11.3 million increase in projected General Fund contributions to CalPERS over the next five years. To hold two years of projected General Fund increases, \$4.8 million, the recommended changes would need to add \$1.9 million to the designation. In July, CalPERS announced preliminary investment returns of 5.8% for FY 2022-23. These preliminary investment returns are 1% lower than the CalPERS assumption of 6.8%. This means that the CalPERS Actuarial Reports released in August 2024, which will set the rates for FY 2025-26, will show an increase in the County's Unfunded Accrued Liability, further increasing our required annual contributions. Due to this ongoing uncertainty with CalPERS investment returns and slowing discretionary revenues, the recommended changes include adding a third year of projected General Fund CalPERS cost increases to the designation in the amount of \$1.9 million, bringing the designation to \$6.7 million.

In April, the Board revised Policy B-16 to add section 16, Designation for Information Technologies (IT) Infrastructure, with a goal of maintaining a designation equal to at least three years of the projected costs of planned countywide IT improvements and maintenance. In prior years, countywide IT improvements and maintenance have varied but usually are around \$500,000 a year. As the Board Budget Policy was just established in April, a more exact number of planned countywide IT improvements and maintenance could not be established in time for the Adopted Budget. Using approximated costs, three years of planned countywide IT improvements and maintenance would be approximately \$1.5 million. Staff are recommending that the Designation for IT Infrastructure be established in the Adopted Budget by using \$500,000 of discretionary resources, approximately one year of projected costs of planned countywide IT improvements and maintenance.

Also in April, the Board established Board revised Policy B-16 to add section 17, Designation for Disaster Expenses, with a goal of establishing a \$5 million designation to fund disaster response and recovery costs that are not eligible for reimbursement and cannot be covered by the department's funding or existing appropriations. The Caldor Designation, established by the Board in 2021, still contains \$1.8 million. Staff are recommending that the Caldor Designation be renamed the Designation for Disaster Expenses. The remaining \$1.8 million does not meet the Board Budget Policy goal of \$5 million but will establish the designation and aid in disaster response and recovery. If a large disaster occurs that exceeds the \$1.8 million in designated funds, the Board could use Contingency or the General Reserve.

The Health and Human Services Agency uses an annually approved Indirect Cost Rate Plan (ICRP) to equitably allocate the cost of the HHS Administration and Finance Department to benefitting programs for reimbursement from grants and funding allocations. The ICRP is a fixed rate, including carryforward, that complies with Title 2 of the Code of Federal Regulations (CFR), Part 200, for indirect cost allocation to federal awards and is approved by the County's Auditor-Controller each year. Due to the nature of recovering costs through a fixed rate, there is often a variance between actual costs and the amounts collected, resulting in an under or over collection of revenue from programs. Under and over collections are factored into the ICRP as carryforward two years after the occurrence to ensure the programs are only covering the actual costs of the HHS Administration and Finance Department. In years where there is an over collection, there is a General Fund savings in the HHS Administration and Finance Division that will need to be

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

repaid when the over collection is factored in the ICRP in two years. In FY 2022-23, there is a projected over collection of \$500,000, resulting in \$500,000 of additional General Fund fund balance in FY 2023-24. This means in FY 2024-25, the HHS Administration and Finance Division will likely have an increased Net County Cost of \$500,000 to offset the over collection. HHS has requested that a General Fund Designation be established to hold General Fund savings from an over collection to lessen the General Fund impact when the savings are recouped in future years. Due to limited discretionary resources, staff are recommending that a \$250,000 HHS ICR Designation be established with the Adopted Budget.

Other

The recommended changes include the addition of \$35,000 of Community Funding requests that were part of the FY 2022-23 allocation and approved by the Board during FY 2022-23 but were not paid until FY 2023-24. In addition to the changes to the General Fund Contribution to the ACO mentioned above, the recommended changes include a reduction of \$655,765 in General Fund support for the ACO Workplan. Factoring in all changes to the General Fund Contribution to the ACO Workplan, the ACO is receiving an additional \$15.4 million of General Fund support. As outlined in the Planning and Building narrative, the General Fund Contribution to the Airports is increasing by \$183,674, which is offset by a reduction in Net County Cost in other Planning and Building divisions. The Office of Wildfire Preparedness and Resilience is anticipating needing \$66,882 of the Hazard Mitigation Grant match funds, so the grant match being held in Non-Departmental expenses is being reduced which is offset by the use of these funds in the program. Lastly as outlined in the HHS Community Services narrative, Community Services is receiving an additional \$5,000 in General Fund support to cover unreimbursable negative interest costs that result from Housing and Homeless Program grant reimbursements.

Transient Occupancy Tax Summary of Changes

The recommended changes to the Transient Occupancy Tax (TOT) budget reflect an additional \$5.4 million in fund balance primarily from projects approved by the Board in FY 2022-23 that are being carried over into FY 2023-24. These additional carryover allocations include the Barton Interfacility Transfers, Cal Tahoe Ambulance Building, Diamond Springs Fire, Fallen Leaf Lake Community Services District, North Tahoe/Meeks Bay Fire, Rescue Fire, El Dorado Hills Fire, and the Tahoe Paradise Recreation and Park District allocations. Projected actual TOT receipts and departmental savings in FY 2022-23 resulted in \$828,254 in funding for allocation. Staff is recommending that \$611,569 of this funding be used to fund the Board-approved Code Enforcement Strategic Plan that added two Code Enforcement Officers and one Code Enforcement Supervisor allocation in Planning and Building with Legistar item 23-1489, approved on August 22, 2023. The Capital Projects Designation has been used significantly in the past year for the purchase of the buildings in South Lake Tahoe from Barton and the rebuild of the Shakori Garage. Staff are recommending that the remaining \$216,685 of funding be put in the Capital Projects Designation to replenish the use of designated funding for these projects that are tied to tourism impacts in the Tahoe area. This leaves no additional funding for the \$143,911 request from El Dorado County Fire, the \$25,000 for the Coloma Lotus Business Council, the \$29,000 for Clean Tahoe, or the \$37,500 for the Shingle Springs Cameron Park Chamber. Other minor changes were made, and these changes can be seen in the Transient Occupancy Tax detail table provided below.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

American Rescue Plan Act Summary of Changes

The recommended changes include a \$3,964,717 reduction in American Rescue Plan Act (ARPA) revenues and appropriations. The decrease in estimated revenue of \$3,964,717 is due to updated projections of expenditures in FY 2022-23. The reduction in appropriations consists of increases in the anticipated use of ARPA funds during FY 2023-24 in the amount of \$3,044,225, primarily due to the addition of the Forebay Park project, and a reduction of \$7,008,942 in the ARPA funds anticipated to be rolled to FY 2024-25. All changes adhere to the Board's allocation plan for APRA funding. More detail on the programmed use of APRA funding by project can be seen in the ARPA detail table provided below.

Disaster Expenses Designation Summary of Changes

As mentioned above staff are recommending that the Caldor Designation be renamed the Designation for Disaster Expenses due to these funds being used to respond to the Caldor Fire and Mosquito Fire and other disasters as needed. The recommended changes for this designation include increasing fund balance by \$4.1 million and decreasing State Disaster Relief revenue due to Mosquito Fire Debris Removal being mostly completed in FY 2022-23. Actual costs of Mosquito Fire Debris Removal were not known at the time of the development of the Recommended Budget, but actual costs were lower than anticipated resulting in more Fund Balance and less anticipated State Revenue. The recommended changes include \$150,000 for unreimbursable expenses in Environmental Management for Mosquito Debris removal.

GENERAL FUND ADOPTED BUDGET SUMMARY

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	142,028,869	148,663,560	150,462,300	1,798,740
License, Pmt, Fran	2,254,534	2,200,000	2,200,000	0
Fines & Penalties	898,109	911,000	911,000	0
Rev Use Money/Prop	(5,056,263)	1,284,000	3,214,000	1,930,000
IG Rev - State	2,822,023	6,360,000	4,200,000	(2,160,000)
IG Rev - Federal	970,732	970,670	900,780	(69,890)
Other Gov Agency	7,837,468	5,166,715	5,221,715	55,000
Service Charges	7,469,450	8,845,136	8,845,136	0
Miscellaneous Rev	342,243	0	0	0
Other Fin Sources	0	862,142	862,142	0
Residual Equity	1,805	0	0	0
Fund Balance	0	60,419,078	86,911,029	26,491,951
Total Revenue	159,568,971	235,682,301	263,728,102	28,045,801
Salaries & Benefits	42,526	30,000	30,000	0
Services & Supplies	448,769	4,147,068	4,600,206	453,138
Other Charges	7,299,607	5,183,813	9,338,992	4,155,179
Other Fin Uses	10,476,380	31,011,134	46,573,309	15,562,175
Intrafund Transfers	2,507,337	4,337,288	5,098,857	761,569
Intrafund Abatement	(7,233,862)	(8,660,276)	(8,660,276)	0
Contingency	0	11,250,000	7,250,000	(4,000,000)
Reserves Budgetary	0	2,193,475	13,803,566	11,610,091
Total Appropriations	13,540,757	49,492,502	78,034,654	28,542,152
FUND 1000 GENERAL FUND TOTAL	(146,028,213)	(186,189,799)	(185,693,448)	496,351

AMERICAN RESCUE PLAN ACT ADOPTED BUDGET SUMMARY

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	5,126,400	23,711,194	19,746,477	(3,964,717)
Total Revenue	5,126,400	23,711,194	19,746,477	(3,964,717)
Services & Supplies	1,415,932	135,170	149,036	13,866
Other Charges	247,798	975,025	847,202	(127,823)
Other Fin Uses	3,462,670	11,645,239	14,803,421	3,158,182
Contingency	0	10,955,760	3,946,818	(7,008,942)
Total Appropriations	5,126,400	23,711,194	19,746,477	(3,964,717)
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

GENERAL FUND RESERVES AND DESIGNATIONS DETAIL

GENERAL FUND RESERVES & DESIGNATIONS	FY 2022-23 ENDING BALANCE	FY 2023-24 ADDITIONS	FY 2023-24 USES	FY 2023-24 ENDING BALANCE
GENERAL RESERVE	\$11,000,000	\$ 1,000,000		\$12,000,000
CAPITAL PROJECTS	\$22,107,554	\$ 6,867,066	(\$24,748,481)	\$4,226,139
PUBLIC SAFETY FACILITY LAST LOAN PAYMENT	\$2,300,000			\$2,300,000
PUBLIC SAFETY FACILITY LOAN PAYMENTS	\$2,145,100			\$2,145,100
CHILI BAR & DIAMOND SPRINGS PARK	\$4,125,000		(\$4,125,000)	\$0
IT INFRASTRUCTURE	\$0	\$ 500,000		\$500,000
HHSIA INDIRECT COST RATE	\$0	\$ 250,000		\$250,000
AUDIT RESERVE	\$861,464	\$ 862,142		\$1,723,606
TOT SPECIAL PROJECTS	\$2,044,627	\$ 500,000		\$2,544,627
CALPERS COST INCREASES	\$2,925,065	\$ 3,824,358		\$6,749,423
DISASTER EXPENSES	\$1,818,486			\$1,818,486
ROAD INFRASTRUCTURE	\$380,000		(\$380,000)	\$0
JUVENILE HALL	\$1,472,556		(\$664,000)	\$808,556

NON-DEPARTMENTAL EXPENSES DETAIL

Description	Recommended Adopted Budget
General Fund Contingency	\$ 7,250,000
General Fund Contributions to	
Accumulative Capital Outlay Facilities Investment	\$ 32,997,693
Transportation for HMGP Grant Match	\$ 614,901
Transportation for Industrial Drive Project	\$ 1,073,905
Georgetown Airport	\$ 159,831
Placerville Airport	\$ 336,713
HCED	\$ 115,000
LAFCO	\$ 183,000
Tahoe Regional Planning Agency (TRPA) Compact	\$ 46,000
El Dorado Hills Fire ERAF	\$ 102,000
Arts and Culture El Dorado	\$ 95,600
Resource Conservation District Contracts (El Dorado & Georgetown)	\$ 227,000
Public Health California Children's Services (CCS)	\$ 464,552
General Fund Contribution to Human Services - Community Services	\$ 3,689,256
Area Agency on Aging Programs	\$ 2,602,087
Senior Day Care	\$ 753,370
Housing and Homeless Programs	\$ 5,000
In-Home Supportive Services (IHSS) Public Authority	\$ 97,451

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

Description	Recommended Adopted Budget
Community Services Administration	\$ 139,848
Public Housing Authority	\$ 91,500
General Fund Contribution Health - State Local Program Realignment Match	\$ 704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	\$ 16,510
Annual Audit Contract	\$ 80,000
Sales Tax Audit Services	\$ 40,000
Arch Social	\$ 8,000
CalPERS annual bill	\$ 30,000
CalPERS reports required for GASB 68	\$ 5,000
SB 90 Mandates	\$ 20,000
A87 Charges to Child Support (expenditure abatement)	\$ (366,051)
A87 Charges to Social Services	\$ (3,619,630)
A87 Charges to HHSA Admin, Planning & Building, CDA Admin, Animal Services, EMS EP&R & Public Guardian	\$ (4,674,595)
Countywide Legislative Memberships (CSAC, NACO, CACE)	\$ 36,900
Hazard Mitigation Grant Program County Match	\$ 1,865,097
Public Safety Facility Loan Payment	\$ 2,147,000
Potential Security at Government Facilities Services	\$ 250,000
Community Funding Requests	\$ 110,000

TRANSIENT OCCUPANCY TAX DETAIL

Description	Recommended Budget
Revenues	\$ 19,402,524
Fund Balance	\$ 10,402,524
Transient Occupancy Taxes	\$ 9,000,000
Professional & Specialized Services	\$ 1,329,609
Broadband Grant Match*	\$ 329,730
Broadband & Biomass*	\$ 999,879
Special Department Expense	\$ 250,000
Wet Lab Economic Development Project*	\$ 250,000
Contribution to a Non-Governmental Agency	\$ 510,000
Barton Interfacility Transfers*	\$ 500,000
Tahoe Fund Billboard Campaign	\$ 10,000
Contribution to a Non-County Governmental Agency	\$ 5,448,992
CalTahoe Ambulance Building*	\$ 2,500,000
County Fire Tourism Response	\$ 121,081
Diamond Springs Fire*	\$ 3,015
El Dorado Hills Fire*	\$ 235,045
Fallen Leaf Lake CSD Fire*	\$ 574,744
Georgetown Fire	\$ 17,232
Lake Valley Fire	\$ 621,410
North Tahoe / Meeks Bay Fire*	\$ 667,715
Rescue Fire*	\$ 288,750
Tahoe Paradise Recreation and Park District*	\$ 150,000

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

South Tahoe Transit	\$ 270,000
Operating Transfers Out to Non-General Fund Departments	\$ 6,198,381
Accumulative Capital Outlay - Chili Bar*	\$ 184,071
Veterans House Council	\$ 15,000
Veterans' Building Repairs	\$ 25,000
Veterans Affairs Commission	\$ 175,000
Airport Study*	\$ 50,000
Transportation Tahoe-Area Road Maintenance	\$ 870,000
Transportation Tahoma Sleeping Quarter Design*	\$ 500,000
Transportation Pioneer Trail Repair & Maintenance	\$ 1,300,000
Transportation Countywide Road Maintenance	\$ 1,379,040
Transportation EDA Broadband Project	\$ 270,270
Transportation Bike Path Snow Removal	\$ 50,000
Transportation Snow Removal Equipment	\$ 1,380,000
Intrafund Transfer to General Fund Departments	\$ 4,948,857
Treasurer-Tax Collector Collection of TOT	\$ 446,500
Veterans Services Position	\$ 90,700
Planning & Building Sr. Development Technician	\$ 85,500
Community Planning	\$ 350,000
Economic Development Division	\$ 1,597,088
VHR Code Enforcement Costs including Board direction from 8/22/23	\$ 714,069
Sheriff Search & Rescue & Helicopter Operations*	\$ 665,000
Parks - Diamond Springs Community Park*	\$ 1,000,000
Designate Funding for Tahoma Replacement	\$ 500,000
Replenish Capital Designation for Projects Tied to Tourism Impacts	\$ 216,685

*Includes at least some carryover funding from FY 2022-23.

General Fund – General Revenues & Other Operations

ADOPTED BUDGET REVISIONS • FY 2023-24

AMERICAN RESCUE PLAN ACT DETAIL

Description	Recommended Adopted Budget
Revenues	\$ 19,746,477
APRA Revenue	\$ 19,746,477
Contributions to Non-Governmental Organizations	\$ 149,036
Fair Association	\$ 135,170
Non-Profit/Small Business Grants	\$ 13,866
Contributions to Non-County Governmental Agency	\$ 810,402
Fire District Projects	\$ 271,752
Water Agency	\$ 400,000
Cal Tahoe	\$ 38,650
EDCOE Youth & Families Commission	\$ 100,000
Interfund Transfer to Central Fiscal for Administration	\$ 36,800
Operating Transfers Out to County Departments	\$ 14,803,421
Navigation Center ACO Project	\$ 1,000,000
CSA 3 Ambulance Services	\$ 2,120,707
LACTF Funds to Dept 15	\$ 862,142
Planning & Building Broadband Projects	\$ 1,500,000
DOT South Upper Truckee Project	\$ 375,000
Environmental Management Headworks	\$ 1,925,000
Sheriff's Office Automated External Defibrillators	\$ 185,000
Forebay Park	\$ 2,973,182
HHSA Public Health	\$ 2,062,390
HHSA Behavioral Health	\$ 1,800,000
Contingency	\$ 3,946,818

DISASTER EXPENSES DESIGNATION DETAIL

Description	Recommended Adopted Budget
Revenues	\$ 5,900,000
Fund Balance	\$ 4,100,000
FEMA & State Reimbursement	\$ 1,800,000
Operating Transfers to Non-General Fund Departments	\$ 352,375
Behavioral Health LT Mental Health Worker	\$ 60,000
Transportation Bridge Repair Project	\$ 142,375
Environmental Management Mosquito Debris Removal	\$ 150,000
General Fund Disaster Uses - Shown as an increase to Net County Cost in the Department	\$ 226,000
Library Extra Help Hubs Community Health Advocates	\$ 29,000
HHSA Disaster Case Management Contract	\$ 70,000
HHSA LT Social Worker	\$ 127,000

Human Resources & Risk Management

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Human Resources and Risk Management budget result in a Net County Cost reduction of \$25,146. The decrease in Human Resources is offset by an equal increase in the Chief Administrative Office Administration and Budget Division. Five years ago, the County contracted with GovInvest for pension liability actuarial and labor costing services. This contract was included in the Human Resources budget, even though the Chief Administrative Office uses these contracted services. With the renewal agreement coming to the Board in October, it is recommended that this expense be moved to the Chief Administrative Office.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 08 HUMAN RESOURCES
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	206	0	0	0
Total Revenue	206	0	0	0
Salaries & Benefits	1,722,675	2,227,837	2,227,837	0
Services & Supplies	369,417	717,090	691,944	(25,146)
Other Charges	4,649	0	0	0
Intrafund Transfers	4,765	2,000	2,000	0
Total Appropriations	2,101,507	2,946,927	2,921,781	(25,146)
FUND 1000 GENERAL FUND TOTAL	2,101,301	2,946,927	2,921,781	(25,146)



Information Technologies

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Information Technologies budget result an increase in Net County Cost of \$195,680. Services and Supplies are increasing by \$162,570. This increase is primarily due to carryover projects that were not completed in FY 2022-23 and need to be continued into FY 2023-24. The Services and Supplies increase also includes \$48,900 for renewal costs for Tyler Technologies, the County’s Enterprise Resource Planning system provider, and other contracted services, which are increasing at a rate higher than was assumed in the Recommended Budget. The recommended changes include \$2,000 to Fleet for vehicle repairs to department-specific equipment in the vehicles. Lastly, the recommended changes include a \$31,110 increase in Fixed Assets for firewall equipment related to the move of the Elections Department and a replacement Uninterruptible Power Supply and Public Kiosk that are carried over from the prior year.

ADOPTED BUDGET SUMMARY

DEPT : 10 INFORMATION
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	1,959	0	0	0
Total Revenue	1,959	0	0	0
Salaries & Benefits	5,669,370	7,328,083	7,328,083	0
Services & Supplies	3,913,309	5,937,005	6,099,575	162,570
Other Charges	2,689	0	2,000	2,000
Fixed Assets	675,392	471,000	502,110	31,110
Intrafund Transfers	5,635	2,850	2,850	0
Total Appropriations	10,266,394	13,738,938	13,934,618	195,680
FUND 1000 GENERAL FUND TOTAL	10,264,436	13,738,938	13,934,618	195,680



Registrar of Voters
ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Registrar of Voters result in no change to the Net County Cost. The changes include increased State funding of \$90,600 and offsetting Services & Supplies and Fixed Assets appropriations for the purchase of two e-ballot opening machines that did not take place in FY 2022-23 due to the department's expected move.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 19 ELECTIONS
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	1,061,820	545,000	635,600	90,600
IG Rev - Federal	0	1,500	1,500	0
Service Charges	101,973	105,000	105,000	0
Total Revenue	1,163,793	651,500	742,100	90,600
Salaries & Benefits	1,121,840	1,320,837	1,320,837	0
Services & Supplies	1,018,691	1,583,235	1,593,056	9,821
Other Charges	2,898	0	0	0
Fixed Assets	0	0	80,779	80,779
Intrafund Transfers	7,310	2,000	2,000	0
Total Appropriations	2,150,738	2,906,072	2,996,672	90,600
FUND 1000 GENERAL FUND TOTAL	986,946	2,254,572	2,254,572	0



SUMMARY OF CHANGES

The recommended changes to the Treasurer-Tax Collector budget result in a \$34,000 decrease in Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by \$184,000 mainly due to an increase in the Delinquent Tax fee charged to the delinquent taxpayers approved by the Board of Supervisors on June 27, 2023. The estimated increase in tax penalty revenue is \$168,000. The remaining increase of \$16,000 is due to an increase in Cash Management Fees based on cost recovery from the Treasury for new investment software.

Salaries and Benefits are increasing by \$78,000 due to an increase of \$134,000 to temporarily add 1.0 FTE Assistant Treasurer-Tax Collector for succession planning needs due to a planned retirement in October 2024. This increase is offset by savings of \$56,000 due to a position being filled at a lower step than it was budgeted for in the Recommended Budget.

Services and Supplies are increasing by \$72,000 due to the new investment software cost of \$32,000 and the addition of \$40,000 for consulting services for the administration of the County’s Deferred Compensation Plans. The new investment software costs will partially be offset by Cash Management Fee revenue as mentioned above.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 04 TREASURER/TAX
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	616,698	590,000	590,000	0
Fines & Penalties	63,210	58,000	226,000	168,000
Service Charges	866,825	903,507	919,507	16,000
Miscellaneous Rev	184,596	262,560	262,560	0
Other Fin Sources	146,319	140,252	140,252	0
Total Revenue	1,877,648	1,954,319	2,138,319	184,000
Salaries & Benefits	2,544,841	3,051,917	3,129,917	78,000
Services & Supplies	467,797	669,839	741,839	72,000
Other Charges	6,330	0	0	0
Fixed Assets	8,848	0	0	0
Other Fin Uses	1,802	5,000	5,000	0
Intrafund Transfers	21,446	1,700	1,700	0
Intrafund Abatement	(393,161)	(476,050)	(476,050)	0
Total Appropriations	2,657,904	3,252,406	3,402,406	150,000
FUND 1000 GENERAL FUND TOTAL	780,256	1,298,087	1,264,087	(34,000)



Alternate Public Defender
ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Alternate Public Defender budget result in an increase of \$17,500 to appropriations and revenues. There is no change to Net County Cost.

Services and Supplies are increasing by \$17,500 which is offset by an increase in revenues from an Operating Transfer In from the District Attorney and Public Defender Subaccount funds. The increase is attributed to the Alternate Public Defender’s portion of a replacement of the case management system that both the Public Defender and Alternate Public Defender use.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 20 ALTERNATE PUBLIC
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Miscellaneous Rev	56	0	0	0
Other Fin Sources	7,287	0	17,500	17,500
Total Revenue	7,344	0	17,500	17,500
Salaries & Benefits	583,973	1,140,120	1,140,120	0
Services & Supplies	1,118,011	784,737	802,237	17,500
Other Charges	1,192	0	0	0
Fixed Assets	7,287	0	0	0
Other Fin Uses	256,082	0	0	0
Intrafund Transfers	4,302	0	0	0
Total Appropriations	1,970,847	1,924,857	1,942,357	17,500
FUND 1000 GENERAL FUND TOTAL	1,963,503	1,924,857	1,924,857	0



District Attorney
ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the District Attorney budget result in an increase in Net County Cost of \$41,680 when compared to the approved Recommended Budget.

Revenues are increasing by \$186,006 due to the award of the new CalOES Pandemic Unemployment Assistance and Unemployment Insurance Anti-Fraud Grant (PG) in the amount of \$148,606 and an increase in Operating Transfers In from the Workers Compensation Fraud Special Revenue Fund of \$37,400 to offset the cost of a vehicle purchase.

Salaries and Benefits are increasing by \$60,922 due to the addition of \$95,922 for Extra Help for the PG grant program. This increase is partially offset by a reduction of \$35,000 that was approved by the Board of Supervisors on July 25, 2023, through a budget transfer moving the funds to Fixed Assets for the purchase of a vehicle for the Victim Witness Assistance Program.

Services and Supplies are increasing by \$54,364 in order to accommodate purchases approved but not completed in FY 2022-23 and the addition of appropriations for the PG grant program. Fixed Assets are increasing by \$75,000. This includes \$35,000 for the purchase of a vehicle as authorized through the budget transfer discussed above, and \$10,000 for a project that was approved in FY 2022-23 but was not completed. In addition, an increase of \$30,000 is due to the approved Alarm System project being reclassified as a Fixed Asset. There is an equal decrease in Services and Supplies for this reclassification.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 22 DISTRICT ATTORNEY
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	4,750	4,000	4,000	0
IG Rev - State	2,796,345	2,278,289	2,426,895	148,606
IG Rev - Federal	1,081,931	1,501,111	1,501,111	0
Service Charges	20,511	20,050	20,050	0
Miscellaneous Rev	1,295	1,000	1,000	0
Other Fin Sources	798,210	842,105	879,505	37,400
Total Revenue	4,703,042	4,646,555	4,832,561	186,006
Salaries & Benefits	11,171,623	13,988,161	14,049,083	60,922
Services & Supplies	1,667,217	2,622,728	2,677,092	54,364
Other Charges	408,577	11,700	11,700	0
Fixed Assets	134,841	0	75,000	75,000
Other Fin Uses	0	0	37,400	37,400
Intrafund Transfers	15,207	7,825	7,825	0
Intrafund Abatement	(227,180)	(376,536)	(376,536)	0
Total Appropriations	13,170,285	16,253,878	16,481,564	227,686
FUND 1000 GENERAL FUND TOTAL	8,467,243	11,607,323	11,649,003	41,680

District Attorney

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 22 DISTRICT ATTORNEY
 FUND : 1222 COUNTYWIDE SR - DA

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	351,859	3,500	3,500	0
Rev Use Money/Prop	(42,150)	0	0	0
IG Rev - State	660,367	666,234	703,634	37,400
Service Charges	93,296	0	0	0
Fund Balance	0	1,512,078	1,512,078	0
Total Revenue	1,063,371	2,181,812	2,219,212	37,400
Other Fin Uses	751,754	806,105	843,505	37,400
Contingency	0	1,375,707	1,375,707	0
Total Appropriations	751,754	2,181,812	2,219,212	37,400
FUND 1222 COUNTYWIDE SR - DA TOTAL	(311,617)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Probation budget result in an increase of \$296,479 in Net County Cost when compared to the approved Recommended Budget.

Revenues are increasing by \$235,902 due to Operating Transfers In from AB 143 Criminal Fee Backfill (\$102,517), Youth Offender Block Grant (\$100,000), Community Corrections Performance Incentive (\$3,385), and Juvenile Justice Crime Prevention Act (\$30,000) funds.

Services and Supplies are increasing by \$189,804 due to purchases approved but not completed in FY 2022-23 in the amount of \$50,079, replacement of less lethal weapons that are no longer manufactured in the amount of \$95,725 (fully offset with special revenue funds), outreach activities related to the Youth & Families Commission and Child Abuse Prevention Council totaling \$30,000 (fully offset with special revenue funds), and tattoo removal services for \$14,000 (fully offset with special revenue funds).

Fixed Assets are increasing by \$52,577 primarily due to the addition of kiosks that will be funded with a Behavioral Health Justice Intervention Services grant. The remaining increase is due to a camera project that was approved but not completed in FY 2022-23 for \$12,177 and the addition of electric bikes for the outreach trailer in the amount of \$10,000 fully offset with special revenue funds.

Other Financing Uses is increasing by \$290,000 due to a project in the South Lake Tahoe Juvenile Treatment Center to replace the control panel and door locks and removal of fixed furniture that is fully offset by special revenue funds.

Probation

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 25 PROBATION
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	48	0	0	0
IG Rev - State	3,436,582	3,077,425	3,077,425	0
IG Rev - Federal	181,782	120,000	120,000	0
Service Charges	57,248	25,000	25,000	0
Miscellaneous Rev	2,150	500	500	0
Other Fin Sources	4,389,618	6,634,922	6,870,824	235,902
Total Revenue	8,067,429	9,857,847	10,093,749	235,902
Salaries & Benefits	14,986,605	18,221,809	18,221,809	0
Services & Supplies	2,599,714	3,857,889	4,047,693	189,804
Other Charges	392,703	345,500	345,500	0
Fixed Assets	6,784	285,300	337,877	52,577
Other Fin Uses	75,858	252,529	542,529	290,000
Intrafund Transfers	57,105	35,800	35,800	0
Total Appropriations	18,118,770	22,998,827	23,531,208	532,381
FUND 1000 GENERAL FUND TOTAL	10,051,342	13,140,980	13,437,459	296,479

DEPT : 25 PROBATION
FUND : 1277 COUNTYWIDE SR - LOCAL

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(7,356)	0	0	0
IG Rev - State	7,610,134	6,487,863	6,487,863	0
Other Fin Sources	122,820	129,172	129,172	0
Fund Balance	0	3,178,841	3,278,841	100,000
Total Revenue	7,725,599	9,795,876	9,895,876	100,000
Services & Supplies	123,282	298,500	298,500	0
Other Charges	0	26,000	26,000	0
Other Fin Uses	5,347,157	7,777,663	7,945,996	168,333
Contingency	0	1,693,713	1,625,380	(68,333)
Total Appropriations	5,470,439	9,795,876	9,895,876	100,000
TOTAL	(2,255,160)	0	0	0

Probation

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 25 PROBATION
FUND : 1225 COUNTYWIDE SR -

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(2,884)	1,500	2,500	1,000
IG Rev - State	348,495	862,811	862,811	0
Fund Balance	0	179,979	616,980	437,001
Total Revenue	345,611	1,044,290	1,482,291	438,001
Services & Supplies	7,072	0	0	0
Other Charges	0	0	111,814	111,814
Other Fin Uses	374,715	698,995	1,127,222	428,227
Contingency	0	345,295	243,255	(102,040)
Total Appropriations	381,787	1,044,290	1,482,291	438,001
TOTAL	36,176	0	0	0

DEPT : 25 PROBATION
FUND : 1278 COUNTYWIDE SR - SLESF

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(22,412)	1,000	5,000	4,000
IG Rev - State	1,194,979	506,850	506,850	0
Fund Balance	0	615,090	641,090	26,000
Total Revenue	1,172,567	1,122,940	1,152,940	30,000
Other Fin Uses	907,850	1,122,940	1,152,940	30,000
Total Appropriations	907,850	1,122,940	1,152,940	30,000
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(264,717)	0	0	0



Public Defender
ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Public Defender budget result in a Net County Cost reduction of \$142,387 when compared to the approved Recommended Budget.

Revenues are increasing by \$366,545 primarily due to an increase of \$277,510 in Operating Transfers In. Of the \$277,510 increase, \$82,000 is from the Public Defender (PD) Subaccount and \$195,510 is from Criminal Backfill funds. The remaining increase of \$89,035 is due to an increase in the award amount for the Justice Assistance Grant (JAG) Program.

Salaries and Benefits are increasing by \$111,058 due to the addition of 1.0 FTE Limited Term Paralegal which is offset by revenue from the JAG program and PD Subaccount funds. Services and Supplies are increasing by \$113,100 due to the requested purchase of a new case management system (\$70,000) that will be offset with PD Subaccount funds and additional services and supplies (43,100) for the JAG program.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 23 PUBLIC DEFENDER
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	616,344	800,255	800,255	0
IG Rev - Federal	0	132,965	222,000	89,035
Service Charges	0	20,000	20,000	0
Other Fin Sources	13,137	72,482	349,992	277,510
Total Revenue	629,480	1,025,702	1,392,247	366,545
Salaries & Benefits	3,831,528	5,333,496	5,444,554	111,058
Services & Supplies	439,861	725,861	838,961	113,100
Other Charges	118,978	0	0	0
Fixed Assets	7,137	0	0	0
Intrafund Transfers	11,879	4,625	4,625	0
Total Appropriations	4,409,383	6,063,982	6,288,140	224,158
FUND 1000 GENERAL FUND TOTAL	3,779,903	5,038,280	4,895,893	(142,387)



SUMMARY OF CHANGES

The recommended changes for the Sheriff's Office budget result in a decrease to Net County Cost of \$1,403,098 when compared to the approved Recommended Budget. A large portion of this decrease is due to a reduction in Salaries and Benefits, discussed below, in the amount of \$1,646,000. This large decrease was slightly offset by the rebudgeting of items approved but not received in FY 2022-23. The remaining offset of the reduction in Net County Cost is associated with a new contract for services in the Office of Emergency Services, as approved by the Board on September 12, 2023, and further discussed below.

Salaries and Benefits are decreasing by \$1,646,000 due to a decrease in salaries of \$1,746,000. This decrease is due to a few factors including anticipated salary savings from vacancies, departmental savings that were not realized, and the fair market value adjustment that decreased fund balances. There is an increase in Overtime with revenue completely offsetting from the California Highway Patrol (CHP) Cannabis Tax Fund Grant Program (CTFGP) in the amount of \$100,000.

Services and Supplies are increasing by \$411,333 due to purchases that were approved but not completed in FY 2022-23 (\$98,000), an increase in Medical Supplies offset with American Rescue Plan Act (ARPA) funds (\$210,000), an increase in professional services offset with grant funds and special revenue funds (\$18,333), and an increase in training and fuel costs that will be offset with special revenue funds (\$85,000).

Other Charges are increasing by \$277,000 due to a contract for services with El Dorado Hills County Water District (El Dorado Hills Fire Department) for the provision of fire liaison services in OES in the amount of \$205,000. The Board approved this concept on September 12, 2023. In addition, Homeland Security Grant-related reimbursements to the cities of Placerville and South Lake Tahoe total \$ 72,000.

Intrafund Transfers are increasing by \$12,000 due to a Homeland Security Grant (HSG) related reimbursement to Animal Services.

Fixed Assets are increasing by \$743,500 due primarily to purchases and projects that were approved but not completed in FY 2022-23. Other Financing Uses is increasing by \$390,000 due to Fleet vehicle purchases that were approved and not completed in FY 2022-23 and new vehicle purchases that are completely offset by Special Revenue Funds. Intrafund Abatements are being reduced by \$5,717 due to the funds being expended and abated during FY 2022-23.

Revenues are increasing by \$1,596,648. The Sheriff's Office budgeted the use of special revenue funds for several purchases and projects in FY 2022-23. Those purchases and projects that were not completed by the end of the year have been re-budgeted as noted above, therefore, the revenues to fund them are re-budgeted in the amount of \$473,000. The remaining \$696,648 in Operating Transfers In is for transfers in from ARPA, CalID Remote Access Network Board, Supplemental Law Enforcement Services Fund, California Multi-Jurisdictional Methamphetamine Enforcement Team, and AB 143 Criminal Fee Backfill funds. State revenues are increasing by \$143,000 due to a Boating Safety & Enforcement Equipment grant for \$43,000

Sheriff

ADOPTED BUDGET REVISIONS • FY 2023-24

and a California Highway Patrol (CHP) grant for \$100,000. Federal Revenues are increasing by \$284,000 due to the HSG funds of \$84,000 and the PrepareCA Match for the Hazard Mitigation Grant Program in the amount of \$200,000.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 24 SHERIFF
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	142,188	166,686	166,686	0
License, Pmt, Fran	269,171	282,500	282,500	0
Fines & Penalties	65,018	50,000	50,000	0
Rev Use Money/Prop	1,350	0	0	0
IG Rev - State	14,376,936	39,161,165	39,304,165	143,000
IG Rev - Federal	759,604	1,138,000	1,422,000	284,000
Other Gov Agency	375,000	500,000	500,000	0
Service Charges	697,308	765,000	765,000	0
Miscellaneous Rev	160,968	26,000	26,000	0
Other Fin Sources	7,590,045	10,363,556	11,533,204	1,169,648
Total Revenue	24,437,589	52,452,907	54,049,555	1,596,648
Salaries & Benefits	60,430,219	73,311,629	71,665,629	(1,646,000)
Services & Supplies	10,232,014	21,645,361	22,056,694	411,333
Other Charges	167,180	53,000	330,000	277,000
Fixed Assets	2,102,357	4,576,000	5,319,500	743,500
Other Fin Uses	981,160	26,226,000	26,616,000	390,000
Intrafund Transfers	293,247	193,300	205,300	12,000
Intrafund Abatement	(280,961)	(893,116)	(887,399)	5,717
Total Appropriations	73,925,215	125,112,174	125,305,724	193,550
FUND 1000 GENERAL FUND TOTAL	49,487,627	72,659,267	71,256,169	(1,403,098)

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DEPT : 24 SHERIFF
 FUND : 1224 COUNTYWIDE SR -

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	241,159	50,000	50,000	0
Rev Use Money/Prop	(189,125)	27,500	27,500	0
IG Rev - State	980,812	850,000	850,000	0
Service Charges	46,446	45,000	45,000	0
Fund Balance	0	6,063,800	6,063,800	0
Total Revenue	1,079,292	7,036,300	7,036,300	0
Other Fin Uses	2,688,031	3,133,600	3,566,100	432,500
Contingency	0	3,902,700	3,470,200	(432,500)
Total Appropriations	2,688,031	7,036,300	7,036,300	0
FUND 1224 COUNTYWIDE SR - SHERIFF TOTAL	1,608,739	0	0	0

DEPT : 24 SHERIFF
 FUND : 1278 COUNTYWIDE SR - SLESF

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(64,703)	5,000	5,000	0
IG Rev - State	808,855	425,000	425,000	0
Fund Balance	0	2,500,000	2,500,000	0
Total Revenue	744,153	2,930,000	2,930,000	0
Other Fin Uses	98,103	1,225,000	1,532,000	307,000
Contingency	0	1,705,000	1,398,000	(307,000)
Total Appropriations	98,103	2,930,000	2,930,000	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	(646,050)	0	0	0



Agricultural Commissioner
ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended change to the Agriculture Commissioner Budget results in a Net County Cost increase of \$41,330 when compared to the Recommended Budget.

Other Charges is increased by \$41,330 in order to augment the annual funding for the University of California Cooperative Extension agreement as approved by the Board of Supervisors on August 15, 2023.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 31 AGRICULTURAL
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	124,701	126,000	126,000	0
Rev Use Money/Prop	0	200	200	0
IG Rev - State	872,362	831,403	831,403	0
IG Rev - Federal	0	49,223	49,223	0
Other Gov Agency	80,464	71,148	71,148	0
Service Charges	26,341	23,703	23,703	0
Miscellaneous Rev	482	250	250	0
Total Revenue	1,104,350	1,101,927	1,101,927	0
Salaries & Benefits	1,345,648	1,526,991	1,526,991	0
Services & Supplies	217,257	333,958	333,958	0
Other Charges	279,380	278,535	319,865	41,330
Intrafund Transfers	3,945	0	0	0
Total Appropriations	1,846,229	2,139,484	2,180,814	41,330
FUND 1000 GENERAL FUND TOTAL	741,880	1,037,557	1,078,887	41,330



Environmental Management

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for Environmental Management resulted in a decrease of \$104,989 in appropriations and revenue. The Department continues to have no Net County Cost for any of its programs.

Service Charges and Salaries & Benefits decreased by \$104,989 due to an error in the budgeted distribution of the cost of one employee. Services & Supplies increased by \$150,000 for Mosquito Fire debris removal costs.

In County Service Area # 3 Other Charges decreased by \$28,445, offset by an increase in Contingency due to a change in the spread of administrative costs.

In County Service Area #10, there is an increase in State Grant revenue of \$212,198 with an offset in Services and Supplies covering educational programs and administrative costs related to SB 1383. Salary and Benefits increased by \$104,989 with an offset in Other Charges of \$76,544 and Contingency of \$28,445 to fix the error of one employee's costs.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	1,479,370	1,314,770	1,314,770	0
Service Charges	505,450	1,346,113	1,241,124	(104,989)
Miscellaneous Rev	585	600	600	0
Other Fin Sources	372,613	388,942	388,942	0
Total Revenue	2,358,018	3,050,425	2,945,436	(104,989)
Salaries & Benefits	2,183,134	2,699,201	2,594,212	(104,989)
Services & Supplies	122,154	348,924	498,924	150,000
Other Charges	22,061	300	300	0
Fixed Assets	12,362	0	0	0
Intrafund Transfers	3,252	2,000	2,000	0
Intrafund Abatement	0	0	(150,000)	(150,000)
Total Appropriations	2,342,964	3,050,425	2,945,436	(104,989)
FUND 1000 GENERAL FUND TOTAL	(15,055)	0	0	0

Environmental Management

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPT : 38 ENVIRONMENTAL
FUND : 1353 County Service Area #3

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	527,985	439,800	439,800	0
Fines & Penalties	1,685	2,586	2,586	0
Rev Use Money/Prop	(118,964)	26,000	26,000	0
IG Rev - State	4,120	4,100	4,100	0
Other Gov Agency	7,039	6,000	6,000	0
Service Charges	390,487	350,750	350,750	0
Miscellaneous Rev	41	0	0	0
Fund Balance	0	3,155,903	3,155,903	0
Total Revenue	812,394	3,985,139	3,985,139	0
Salaries & Benefits	143,029	372,240	372,240	0
Services & Supplies	28,355	68,642	68,642	0
Other Charges	270,434	556,078	527,633	(28,445)
Contingency	0	2,988,179	3,016,624	28,445
Total Appropriations	441,818	3,985,139	3,985,139	0
FUND 1353 County Service Area #3 TOTAL	(370,576)	0	0	0

DEPT : 38 ENVIRONMENTAL
FUND : 1360 County Service Area #10

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	20,465	17,500	17,500	0
Fines & Penalties	14,854	12,781	12,781	0
Rev Use Money/Prop	(299,696)	96,050	96,050	0
IG Rev - State	199,727	206,664	418,862	212,198
Service Charges	3,777,331	3,763,498	3,763,498	0
Miscellaneous Rev	520	2,950	2,950	0
Other Fin Sources	144,027	2,064,249	2,064,249	0
Fund Balance	0	6,357,160	6,357,160	0
Total Revenue	3,857,228	12,520,852	12,733,050	212,198
Salaries & Benefits	1,340,755	1,760,405	1,865,394	104,989
Services & Supplies	1,190,392	2,416,580	2,628,778	212,198
Other Charges	381,217	1,168,245	1,091,701	(76,544)
Fixed Assets	76,309	1,950,000	1,950,000	0
Other Fin Uses	0	48,000	48,000	0
Intrafund Transfers	222,885	428,854	428,854	0
Intrafund Abatement	(222,885)	(428,854)	(428,854)	0
Contingency	0	4,876,587	4,848,142	(28,445)
Reserves Budgetary	0	301,035	301,035	0
Total Appropriations	2,988,673	12,520,852	12,733,050	212,198
FUND 1360 County Service Area #10 TOTAL	(868,555)	0	0	0

SUMMARY OF CHANGES

The Adopted Budget for the Planning and Building Department reflects a total reduction in Net County Cost of \$98,733, with a \$282,407 decrease of Net County Cost in General Fund divisions and a \$154,983 increase in General Fund Contribution to the Airports. The overall decrease in Net County Cost does not include the \$611,569 increase in discretionary Transient Occupancy Tax (TOT) funding for the Code Enforcement Division.

On August 22, 2023, with Legistar item 23-1489, the Board approved a Code Enforcement Strategic Plan and added two Code Enforcement Officers and one Code Enforcement Supervisor allocation. The recommended changes include the transfer in of \$611,569 of TOT to the Code Enforcement Division. This includes \$380,607 in Salaries and Benefits for nine months of the new allocations, \$140,962 for training and auxiliary costs, and \$90,000 for three vehicles for the allocations.

After the development of the Recommended Budget, the Oak Woodland Set Aside Special Revenue Fund was created to comply with the Conservation Organization Agreement with American River Conservancy and Rural Communities United. The recommended changes include \$50,000 of revenue from the Oak Woodland Conservation Special Revenue Fund to the Oak Woodland Set Aside Special Revenue Fund and \$8,940 of Interest revenue. The recommended changes include \$58,940 in Services and Supplies appropriations in the Oak Woodland Set Aside Special Revenue Fund. The recommended changes also include the transfer of \$9,000 from the Oak Woodland Conservation Special Revenue Fund to Long Range Planning for additional work anticipated during FY 2023-24.

The Cemetery Division is increasing appropriations by \$13,000 for a contract for landscape maintenance at the cemeteries to allow for maintenance of the cemeteries in alignment with recent Board direction.

The Airports Enterprise Fund is increasing appropriations by \$252,551, with \$81,791 for the Georgetown Airport and \$170,430 for the Placerville Airport. The increase in appropriations is funded with a \$10,947 increase in Fund Balance, a \$57,600 increase in Federal Aviation Administration (FAA) funding, and a \$183,674 increase in General Fund Contribution. The recommended changes include the \$32,019 Fuel Dispenser Upgrades and \$49,037 Generator projects that were not completed in FY 2022-23. After the Recommended Budget was finalized the Board approved Transportation's Capital Improvement Plan, which includes Airport projects and an FAA Grant. The recommended changes include \$49,000 in appropriations for these Board-approved changes.

The recommended changes include a \$56,218 increase in Intrafund Transfers out of the Airports Division to the Planning and Building Administration Unit due to a change in methodology that uses all budgeted salaries for Airports to determine the share of Planning and Building Administration costs allocated to the Division. This cost increases the General Fund support to the Airports but is offset by General Fund savings in the General Fund Planning and Building Divisions.

After the FY 2023-24 Recommended Budget was finalized, Airport staff became aware that the County's Spill Prevention Control and Countermeasure (SPCC) Plan would need to be updated to meet compliance requirements. Aviation fuel is stored at the Placerville Airport in two above-ground storage tanks and a mobile refueler (fuel truck); in addition, during fire emergencies, multiple

Planning and Building

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additional mobile refuelers are staged at the airport to support aircraft contracted by the Forest Service. Storage of fuel creates significant environmental regulatory requirements to mitigate the potential for an environmental crisis, and the County is required to maintain and update a SPCC Plan to account for these efforts. The SPCC plan must be updated no less than every five years. The recommended changes include \$40,000 in appropriations to update the SPCC Plan, including \$35,000 of funding to Transportation for assistance on this project.

Other recommended changes in Planning and Building include \$25,000 from Parks for assistance on the Diamond Springs Community Park Environmental Impact Report, a \$30,000 decrease in software maintenance due to the completion of a TRACKiT Milestone in the prior year that was expected to carry over into FY 2023-24, and a \$79,220 decrease in projected Professional and Specialized Services needed in Long Range Planning and Current Planning.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	8,817,369	8,731,500	8,731,500	0
IG Rev - State	0	885,000	885,000	0
Service Charges	2,280,776	2,480,544	2,536,762	56,218
Miscellaneous Rev	103,992	82,500	82,500	0
Other Fin Sources	259,314	1,965,000	1,999,000	34,000
Total Revenue	11,461,452	14,144,544	14,234,762	90,218
Salaries & Benefits	10,118,657	13,431,766	13,812,373	380,607
Services & Supplies	2,923,437	6,846,698	6,795,871	(50,827)
Other Charges	197,404	23,000	23,000	0
Fixed Assets	10,412	0	0	0
Other Fin Uses	1,082	14,000	104,000	90,000
Intrafund Transfers	2,449,006	2,993,008	3,088,577	95,569
Intrafund Abatement	(2,038,630)	(2,624,343)	(3,331,881)	(707,538)
Total Appropriations	13,661,368	20,684,129	20,491,940	(192,189)
FUND 1000 GENERAL FUND TOTAL	2,199,916	6,539,585	6,257,178	(282,407)

Planning and Building
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FUND : 5114 AIRPORTS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	255,487	251,721	251,721	0
IG Rev - State	21,144	0	0	0
IG Rev - Federal	82,982	447,239	504,839	57,600
Miscellaneous Rev	450,474	488,672	488,672	0
Other Fin Sources	79,065	383,742	567,416	183,674
Fund Balance	0	453,984	464,931	10,947
Total Revenue	889,151	2,025,358	2,277,579	252,221
Salaries & Benefits	281,508	407,652	407,652	0
Services & Supplies	466,983	953,085	992,585	39,500
Other Charges	492,303	477,321	579,486	102,165
Fixed Assets	0	187,300	297,856	110,556
Cap Fixed Assets	(693)	(187,300)	(297,856)	(110,556)
Intrafund Transfers	347,643	288,680	344,898	56,218
Intrafund Abatement	(347,643)	(288,680)	(344,898)	(56,218)
Reserves Budgetary	0	187,300	297,856	110,556
Total Appropriations	1,240,101	2,025,358	2,277,579	252,221
FUND 5114 AIRPORTS TOTAL	350,950	0	0	0

FUND : 1237 COUNTYWIDE SR - DEV

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	31,249	50,000	50,000	0
Rev Use Money/Prop	(52,993)	12,150	21,090	8,940
Service Charges	1,163,433	432,000	482,000	50,000
Miscellaneous Rev	48,768	31,000	31,000	0
Other Fin Sources	15,000	20,000	70,000	50,000
Residual Equity	31,428	331,408	331,408	0
Fund Balance	0	2,703,651	2,703,651	0
Total Revenue	1,236,885	3,580,209	3,689,149	108,940
Services & Supplies	0	0	58,940	58,940
Other Charges	4,877	5,000	5,000	0
Other Fin Uses	224,232	208,500	267,500	59,000
Residual Equity Xfer	31,428	331,408	331,408	0
Contingency	0	3,035,301	3,026,301	(9,000)
Total Appropriations	260,537	3,580,209	3,689,149	108,940
TOTAL	(976,349)	0	0	0



SUMMARY OF CHANGES

The Adopted Budget for the Department of Transportation reflects several program-related changes for the year; the majority of the changes are a result of prior Board action and direction.

The recommended changes result in a net decrease of \$1,231,437 in Road Fund appropriations and revenues. The Road Fund changes include a \$3,550,902 decrease in appropriations due to the updated Capital Improvement Program (CIP), which was adopted by the Board on June 6, 2023 (Legistar item 23-0851). To accelerate the Traffic Impact Fee (TIF) major update, the recommended changes include an additional \$660,000 in Professional and Specialized Services that is funded from TIF fees. \$1,149,465 in Maintenance equipment fixed asset costs are being re-budgeted as the equipment was not able to be delivered in FY 2022-23. The recommended changes include \$510,000 being re-budgeted for right-of-way acquisition for the Diamond Springs Parkway as the purchase was not completed in FY 2022-23. Revenue changes in the Road Fund include a \$981,294 increase in projected Fund Balance, \$35,000 of General Fund from the Airports for the Spill Prevention Control and Countermeasure Plan Improvements, a \$273,522 decrease in projected State Highways taxes, a \$660,000 increase in TIF funding for the accelerated update, and other changes based upon the Board-approved CIP.

The recommended changes to the Road District Tax fund include an \$83,643 increase in fund balance that was not transferred out of the fund in FY 2022-23 that is being transferred to the Road Fund.

The Measure S Transient Occupancy Tax (TOT) Special Revenue Fund, which accounts for the Tahoe Area TOT that is dedicated to road maintenance in the basin only included Fund Balance revenue in the Recommended Budget. The recommended changes include adding \$1.212 million in Transient Occupancy Tax and Interest revenue in the fund that is being added to Contingency until the use is determined by the Department and discussed with the Measure S Citizen's Oversight Committee.

On June 20, 2023, with Legistar item 23-0860, the Board authorized a loan in the amount of \$21,000 from CSA 9 Insurance Reserve Road Zone Account to the Ryan Ranch Zone of Benefit 98102. The recommended changes include the repayment of this loan to the Insurance Reserve Road Zone account. The recommended Adopted Budget also includes minor adjustments in other Zones of Benefit to allow for elections and other Zone of Benefit activities that were not known during the development of the Recommended Budget.

The Erosion Control Fund changes include a \$1,221,779 increase in appropriations and revenue due to the updated CIP.

The recommended changes include the removal of \$375,000 in Fixed Asset Equipment in County Service Area 3 which is offset by an increase in Contingency. The department has determined that the equipment that was included in the Recommended Budget is no longer needed and will save up until sufficient funding is available to purchase equipment that can handle heavier snow loads.

An additional \$652,400 was added to the Fleet Enterprise Fund budget for re-budgeted vehicles that were included in the FY 2022-23 Budget but not delivered by year-end; Board-approved changes to

Transportation

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the Fleet fixed asset list for increased vehicle costs; and new vehicles in the Sheriff’s Office, Office of Wildfire Preparedness and Resilience, and District Attorney’s Office that are funded by those offices.

There are no changes to the General Fund (County Engineer) budget.

DEPARTMENT ADOPTED BUDGET SUMMARY

FUND : 1103 ROAD FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	41,110	154,500	318,723	164,223
License, Pmt, Fran	1,439,161	1,000,000	1,000,000	0
Rev Use Money/Prop	(368,570)	27,973	27,973	0
IG Rev - State	9,023,855	23,171,705	23,912,934	741,229
IG Rev - Federal	7,444,564	64,222,911	59,626,923	(4,595,988)
Service Charges	3,778,559	2,315,135	2,350,135	35,000
Miscellaneous Rev	901,458	206,000	206,000	0
Other Fin Sources	25,695,662	48,569,786	50,012,591	1,442,805
Fund Balance	0	5,272,848	6,254,142	981,294
Total Revenue	47,955,798	144,940,858	143,709,421	(1,231,437)
Salaries & Benefits	15,743,528	21,473,812	21,473,812	0
Services & Supplies	17,529,623	111,110,220	108,974,080	(2,136,140)
Other Charges	4,400,311	3,280,672	3,780,672	500,000
Fixed Assets	5,388,826	8,044,021	8,502,774	458,753
Other Fin Uses	40,695	223,500	223,500	0
Residual Equity Xfer	3,304,017	0	0	0
Intrafund Transfers	0	5,331,450	5,331,450	0
Intrafund Abatement	(388,968)	(6,125,967)	(6,180,017)	(54,050)
Reserves Budgetary	0	1,603,150	1,603,150	0
Total Appropriations	46,018,032	144,940,858	143,709,421	(1,231,437)
FUND 1103 ROAD FUND TOTAL	(1,937,766)	0	0	0

FUND : 1104 ROAD DISTRICT

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	7,918,456	8,646,267	8,646,267	0
Fines & Penalties	3,840	3,445	3,445	0
Rev Use Money/Prop	9,761	6,972	6,972	0
IG Rev - State	58,036	58,000	58,000	0
Fund Balance	0	0	83,643	83,643
Total Revenue	7,990,092	8,714,684	8,798,327	83,643
Other Fin Uses	7,960,439	8,714,684	8,798,327	83,643
Total Appropriations	7,960,439	8,714,684	8,798,327	83,643
FUND 1104 ROAD DISTRICT TOTAL	(29,653)	0	0	0

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FUND : 1236 COUNTYWIDE SR - ROADS

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	0	0	1,200,000	1,200,000
License, Pmt, Fran	51,385	0	0	0
Rev Use Money/Prop	(2,323,063)	717,900	729,900	12,000
IG Rev - State	7,229,227	8,613,933	8,613,933	0
Other Gov Agency	2,870,610	2,986,582	2,986,582	0
Service Charges	10,684,591	11,904,547	11,904,547	0
Fund Balance	0	92,063,310	92,063,310	0
Total Revenue	18,512,749	116,286,272	117,498,272	1,212,000
Other Fin Uses	15,159,822	30,224,975	32,446,612	2,221,637
Contingency	0	86,061,297	85,051,660	(1,009,637)
Total Appropriations	15,159,822	116,286,272	117,498,272	1,212,000
FUND 1236 COUNTYWIDE SR - ROADS TOTAL	(3,352,927)	0	0	0

FUND : 1353 County Service Area #3

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	12,588	0	0	0
Fines & Penalties	570	0	0	0
Rev Use Money/Prop	(25,366)	0	0	0
Service Charges	221,223	222,607	222,607	0
Fund Balance	0	1,087,277	1,087,277	0
Total Revenue	209,016	1,309,884	1,309,884	0
Services & Supplies	32	422,050	422,050	0
Other Charges	9,963	13,145	13,145	0
Fixed Assets	370,584	375,000	0	(375,000)
Intrafund Transfers	1,554	389	389	0
Contingency	0	499,300	874,300	375,000
Total Appropriations	382,133	1,309,884	1,309,884	0
FUND 1353 County Service Area #3 TOTAL	173,117	0	0	0

Transportation

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FUND : 1359 County Service Area #9

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,073,730	1,080,068	1,080,068	0
License, Pmt, Fran	270	0	0	0
Fines & Penalties	5,281	0	0	0
Rev Use Money/Prop	(432,276)	0	0	0
IG Rev - State	372	0	0	0
Service Charges	314,746	319,560	319,560	0
Miscellaneous Rev	6,375	6,000	6,000	0
Other Fin Sources	0	0	23,000	23,000
Fund Balance	0	7,248,222	7,248,222	0
Total Revenue	968,497	8,653,850	8,676,850	23,000
Salaries & Benefits	7,091	11,964	11,964	0
Services & Supplies	606,245	3,282,200	3,301,244	19,044
Other Charges	235,566	357,665	360,665	3,000
Other Fin Uses	0	0	23,000	23,000
Residual Equity Xfer	1,805	0	0	0
Intrafund Transfers	119,295	54,640	54,640	0
Intrafund Abatement	(126,063)	(61,348)	(61,348)	0
Contingency	0	3,828,931	3,806,887	(22,044)
Reserves Budgetary	0	1,179,798	1,179,798	0
Total Appropriations	843,940	8,653,850	8,676,850	23,000
FUND 1359 County Service Area #9 TOTAL	(124,557)	0	0	0

FUND : 1101 EROSION CONTROL

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(12,432)	0	0	0
IG Rev - State	952,374	792,414	1,857,343	1,064,929
IG Rev - Federal	1,176,621	4,879,951	4,485,095	(394,856)
Service Charges	200,868	263,005	312,005	49,000
Miscellaneous Rev	0	0	502,706	502,706
Other Fin Sources	27,802	575,000	575,000	0
Fund Balance	0	16,930	16,930	0
Total Revenue	2,345,232	6,527,300	7,749,079	1,221,779
Salaries & Benefits	365,451	451,875	451,875	0
Services & Supplies	1,622,781	5,250,908	6,418,637	1,167,729
Other Charges	3,669	30,000	30,000	0
Intrafund Transfers	388,968	794,517	848,567	54,050
Total Appropriations	2,380,869	6,527,300	7,749,079	1,221,779
FUND 1101 EROSION CONTROL TOTAL	35,637	0	0	0

Transportation
ADOPTED BUDGET REVISIONS • FY 2023-24

FUND : 5260 FLEET

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(74,942)	12,000	12,000	0
Service Charges	2,234,855	2,236,542	2,261,542	25,000
Miscellaneous Rev	170,087	102,112	102,112	0
Other Fin Sources	1,038,900	607,500	1,234,900	627,400
Total Revenue	3,368,900	2,958,154	3,610,554	652,400
Salaries & Benefits	336,092	512,017	512,017	0
Services & Supplies	630,680	713,910	738,910	25,000
Other Charges	993,785	1,124,727	1,124,727	0
Fixed Assets	3,276,781	2,640,000	4,168,400	1,528,400
Cap Fixed Assets	(3,276,781)	(2,640,000)	(4,168,400)	(1,528,400)
Contingency	0	607,500	1,234,900	627,400
Total Appropriations	1,960,557	2,958,154	3,610,554	652,400
FUND 5260 FLEET TOTAL	(1,408,343)	0	0	0



Animal Services

ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Animal Services budget result in a net decrease in Net County Cost of \$6,361. The FY 2023-24 Recommended Budget included the carryover for the \$130,000 South Lake Tahoe Kennel Replacement Project. The majority of this project was completed in FY 2022-23, so the recommended changes include a reduction of \$112,500 to Animal Services Fixed Assets and \$80,139 in revenue from the cities as a result of that project mostly being completed in the prior year. After the development of the Recommended Budget, Animal Services had to surplus a large animal trailer that had been used for over twenty years. The recommended changes include \$26,000 in appropriations for the purchase of a replacement large animal trailer. The recommended changes also include \$12,000 in revenue and expenses for fire protective gear that is being funded by a Homeland Security Grant that the Sheriff's Office received.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 55 ANIMAL SERVICES
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
License, Pmt, Fran	209,535	226,500	226,500	0
Fines & Penalties	16,035	11,000	11,000	0
IG Rev - Federal	0	131,290	131,290	0
Other Gov Agency	758,948	1,061,842	981,703	(80,139)
Service Charges	256,447	170,600	170,600	0
Miscellaneous Rev	13,103	11,000	11,000	0
Other Fin Sources	442,484	457,443	457,443	0
Total Revenue	1,696,551	2,069,675	1,989,536	(80,139)
Salaries & Benefits	1,819,780	2,374,396	2,374,396	0
Services & Supplies	734,608	861,657	874,657	13,000
Other Charges	6,297	6,000	6,000	0
Fixed Assets	16,732	162,500	76,000	(86,500)
Other Fin Uses	115,673	35,000	34,000	(1,000)
Intrafund Transfers	1,055,129	1,084,580	1,084,580	0
Intrafund Abatement	(5,186)	0	(12,000)	(12,000)
Total Appropriations	3,743,034	4,524,133	4,437,633	(86,500)
FUND 1000 GENERAL FUND TOTAL	2,046,482	2,454,458	2,448,097	(6,361)



SUMMARY OF CHANGES

The recommended changes to the Behavioral Health budget result in a net increase of \$8,538,142 in appropriations and revenue with no change to Net County Cost. The Traditional Behavioral Health Programs are increasing by \$4,926,699 as a result of the implementation of the California Advancing and Innovating Medi-Cal (CalAIM) initiative and an increase in realignment funding for the program, including a shift of \$475,784 of realignment funding from the Substance Use Disorder Program (SUDS) to Traditional Programs. SUDS is increasing by \$932,715, reflecting an increase in CalAIM-funded services by \$1,408,004 that is partially offset by a shift in realignment funding to Traditional Programs of \$475,289. The Mental Health Services Act Program (MHSA) is increasing by \$2,678,728, primarily due to the implementation of CalAIM.

The majority of the changes to Behavioral Health's budget are a result of the implementation of CalAIM. The Recommended Budget was developed with early projections of billing rates, contract rates, and billing-eligible services. CalAIM went into effect on July 1, 2023. Over the past few months HHSA has renegotiated contracts with providers who are eligible for Medi-Cal billing and adapted all fiscal programs to the new CalAIM payment and documentation reform requirements. Due to the ongoing negotiations and early projections, the Recommended Budget assumed very conservative CalAIM revenue. The proposed Adopted Budget assumes additional revenue resulting from CalAIM that may help to address the structural budget issues in the Behavioral Health System of Care. The recommended changes include an additional \$3,481,676 of Federal Medi-Cal revenue in the Traditional Programs, \$2,678,728 of Federal Medi-Cal revenue in the MHSA Programs, and \$1,408,004 of Federal Medi-Cal revenue in the SUDS Programs. HHSA continues to carefully monitor CalAIM revenues and expenses and will provide the Board with an update on the impacts of CalAIM with the Mid-Year Budget Report.

In the Traditional Programs, realignment growth in the prior year and a transfer of realignment funding from SUDS results in an additional \$1,445,023 in realignment funding for the programs. The additional realignment revenue and Medi-Cal revenue are used to fund an anticipated \$600,000 cost report settlement, \$1,087,800 in Health Services for CalAIM-eligible Psychiatric Health Facility incentives and Adult Residential Facility outpatient services, and \$35,000 for the replacement of aging flooring in the Psychiatric Health Facility. The recommended changes result in an additional \$3,203,899 of Traditional Programs Contingency to use in future years to address the structural budget deficits in Behavioral Health.

In the MHSA Programs, the additional Medi-Cal revenue from CalAIM is used to fund an additional \$2,235,512 in contracted children's services and MHSA share of an anticipated cost report settlement, that is partially funded by reducing the amount of MHSA Contingency by \$456,784.

In the SUDS Programs, the increased projected Medi-Cal revenue of \$1,408,004 is offset by a \$932,715 increase in contracted costs resulting a decrease in needed realignment revenue by \$475,289. Behavioral Health continues to work with stakeholders to determine a plan for opioid settlement funding. The recommended changes move \$100,000 of opioid settlement funding from Services and Supplies to Salaries and Benefits for the Behavioral Health staff time spent administering the program.

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 53 BEHAVIORAL HEALTH
FUND : 1110 MENTAL HEALTH

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Fines & Penalties	40,948	42,500	42,500	0
Rev Use Money/Prop	(581,195)	55,510	55,510	0
IG Rev - State	13,008,493	17,551,031	17,551,031	0
IG Rev - Federal	9,270,357	14,191,224	21,759,632	7,568,408
Service Charges	395,327	480,600	480,600	0
Miscellaneous Rev	270,914	133,705	133,705	0
Other Fin Sources	13,425,796	21,900,389	22,870,123	969,734
Fund Balance	0	12,641,869	12,641,869	0
Total Revenue	35,830,640	66,996,828	75,534,970	8,538,142
Salaries & Benefits	10,343,054	14,756,259	14,856,259	100,000
Services & Supplies	6,676,186	11,404,691	12,804,691	1,400,000
Other Charges	14,442,718	29,632,269	33,888,296	4,256,027
Fixed Assets	0	923,920	923,920	0
Other Fin Uses	47,145	100,000	135,000	35,000
Intrafund Transfers	4,719,743	5,989,877	5,989,877	0
Intrafund Abatement	(4,719,743)	(5,989,877)	(5,989,877)	0
Contingency	0	10,179,689	12,926,804	2,747,115
Total Appropriations	31,509,105	66,996,828	75,534,970	8,538,142
FUND 1110 MENTAL HEALTH TOTAL	(4,321,535)	0	0	0

SUMMARY OF CHANGES

The recommended changes to the Community Services budget result in a \$5,000 increase to Net County Cost due to the delay in reimbursement for Homeless Grant activities that result from negative interest accruals that cannot be covered by grant funds. The Community Service Programs are increasing in revenue and appropriations by \$1,745,782, including the \$5,000 of additional General Fund support. The recommended changes are primarily due to updated grant fund projections and carry over grant funding from FY 2022-23.

The Housing and Homeless Program revenue and appropriations are decreasing by \$45,958. As described above, due to a delay in reimbursement from the State for grant funded activities, the recommended changes include negative Interest revenue of \$5,000 with an offsetting \$5,000 increase of Operating Transfers In from the General Fund to cover this unreimbursable cost. Updated projections of spending for the Housing and Homelessness Incentive Program Grant; No Place Like Home Grant; Homeless Housing, Assistance, and Prevention Grant; and Emergency Solutions Grant-Coronavirus Grant result in a decrease of \$45,958 in State revenue that is offset by a decrease in Housing appropriations and Professional and Specialized Services appropriations.

The Low-Income Home Energy Assistance Program (LIHEAP) program is anticipated to receive an additional \$1,838,598 in funding that is offset by an increase in LIHEAP program contract expenditures.

In the Area Agency on Aging Program, the Recommended Budget included the carryover of a project to improve the kitchen of the Senior Nutrition Program that began in FY 2022-23. The recommended changes include a decrease of \$46,858 in revenue and appropriations, as \$46,858 of the project was completed in FY 2022-23.

Health and Human Services Agency

ADOPTED BUDGET REVISIONS • FY 2023-24

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 52 COMMUNITY SERVICES
FUND : 1107 COMMUNITY SERVICES

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Rev Use Money/Prop	(100,592)	2,360	(2,640)	(5,000)
IG Rev - State	2,137,804	10,012,145	9,966,187	(45,958)
IG Rev - Federal	4,932,721	4,924,074	6,762,672	1,838,598
Service Charges	373,293	771,111	724,253	(46,858)
Miscellaneous Rev	76,966	442,198	442,198	0
Other Fin Sources	2,085,567	3,723,342	3,728,342	5,000
Fund Balance	0	3,955,866	3,955,866	0
Total Revenue	9,505,759	23,831,096	25,576,878	1,745,782
Salaries & Benefits	3,383,587	5,451,213	5,451,213	0
Services & Supplies	2,456,859	4,568,957	6,241,577	1,672,620
Other Charges	2,645,895	10,107,975	10,227,995	120,020
Fixed Assets	0	477,951	477,951	0
Other Fin Uses	44,437	3,225,000	3,178,142	(46,858)
Intrafund Transfers	337,402	189,895	189,895	0
Intrafund Abatement	(337,402)	(189,895)	(189,895)	0
Total Appropriations	8,530,777	23,831,096	25,576,878	1,745,782
FUND 1107 COMMUNITY SERVICES TOTAL	(974,982)	0	0	0

Public Guardian
ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes to the Public Guardian budget result in a net increase to Net County Cost of \$18,707. The increase is for an extra help Student Intern to provide a variety of administrative, technical, and para-professional duties to support the Deputy Public Guardians. Currently, the Deputy Public Guardians assigned to maintain the health and safety of Lanterman Petris Short and Probate administrative cases average 36 cases per deputy. The California Association of Public Administrator/Public Guardian/Public Conservators recommends 30 cases per deputy. The student intern position will provide support to assist the Deputy Public Guardians who have higher than recommended caseloads. This request was made for the Recommended Budget but deferred to the Adopted Budget to be approved if there were sufficient funds.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 56 PUBLIC GUARDIAN
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - Federal	35,125	30,000	30,000	0
Service Charges	131,764	80,000	80,000	0
Miscellaneous Rev	10,215	50,000	50,000	0
Other Fin Sources	1,213	0	0	0
Total Revenue	178,317	160,000	160,000	0
Salaries & Benefits	1,228,152	1,455,088	1,473,795	18,707
Services & Supplies	348,434	273,076	273,076	0
Other Charges	59,736	50,000	50,000	0
Fixed Assets	1,213	0	0	0
Intrafund Transfers	393,043	496,266	496,266	0
Total Appropriations	2,030,578	2,274,430	2,293,137	18,707
FUND 1000 GENERAL FUND TOTAL	1,852,261	2,114,430	2,133,137	18,707



Library & Museum
ADOPTED BUDGET REVISIONS • FY 2023-24

SUMMARY OF CHANGES

The recommended changes for the Library Services budget result in no change to Net County Cost. Revenue is increasing by \$43,422 which includes state grant funding (\$32,232), increased library donations (\$5,990), and a transfer of funds from County Service Area #10 (\$5,200). The new grant funding and donations are offset by an increase in Services and Supplies. The County Service Area #10 fund transfer offsets the Placerville Library expense for electrical work and upgrades to the Wi-Fi bandwidth at the Placerville and South Lake Tahoe libraries.

DEPARTMENT ADOPTED BUDGET SUMMARY

DEPT : 43 LIBRARY
FUND : 1000 GENERAL FUND

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
IG Rev - State	510,730	1,031,033	1,063,265	32,232
Service Charges	104,123	100,600	100,600	0
Miscellaneous Rev	174,976	111,512	117,502	5,990
Other Fin Sources	1,297,973	1,856,760	1,861,960	5,200
Total Revenue	2,087,803	3,099,905	3,143,327	43,422
Salaries & Benefits	3,186,532	4,127,926	4,127,926	0
Services & Supplies	850,583	1,054,785	1,095,207	40,422
Other Charges	64,242	0	0	0
Fixed Assets	5,547	0	0	0
Other Fin Uses	113,485	1,157,000	1,157,000	0
Intrafund Transfers	18,805	2,700	5,700	3,000
Total Appropriations	4,239,196	6,342,411	6,385,833	43,422
FUND 1000 GENERAL FUND TOTAL	2,151,393	3,242,506	3,242,506	0

DEPT : 43 LIBRARY
FUND : 1360 County Service Area #10

Description	FY 2021-22 Actual	CAO Recm'd FY 2023-24 Budget	CAO Recm'd Adopted Budget	Difference from Recommended
Taxes	1,117,862	1,134,000	1,134,000	0
Fines & Penalties	5,159	6,200	6,200	0
Rev Use Money/Prop	(37,720)	18,000	18,000	0
Service Charges	272,754	274,000	274,000	0
Fund Balance	0	1,383,898	1,383,898	0
Total Revenue	1,358,054	2,816,098	2,816,098	0
Other Fin Uses	1,205,259	1,578,500	1,583,700	5,200
Contingency	0	1,237,598	1,232,398	(5,200)
Total Appropriations	1,205,259	2,816,098	2,816,098	0
FUND 1360 County Service Area #10 TOTAL	(152,795)	0	0	0



Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

A fixed asset is an asset of long-term character such as land, buildings and equipment exceeding a \$5,000 value, also referred to as a “capital asset.” The County’s Budget Policy B-16, item 14, states that “Fixed Assets requested and approved through the annual Budget Process will be included in the Departments’ recommended/approved budget and itemized on the Fixed Asset list submitted for approval with the Recommended Budget.”

The list below represents all fixed assets with the exception of projects outlined in the Accumulative Capital Outlay Fund narrative and workplan. Further explanation of individual fixed assets can be found in the department narratives.

FIXED ASSET EQUIPMENT

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund				
Assessor				
6040	2	High-Volume Scanner	\$8,250	\$16,500
			Assessor Total	\$16,500
Chief Administrative Office				
Central Services - Facilities				
6040	1	14-976 Vehicle from Fleet	\$5,000	\$5,000
	1	Tractor	\$15,000	\$15,000
			Chief Administrative Office Total	\$20,000
District Attorney				
6045	1	Mid-size SUV	\$35,000	\$35,000
			District Attorney Total	\$35,000
Elections				
6042	2	Ballot Extractor	\$40,390	\$80,779
			Elections Total	\$80,779
Health and Human Services Agency				
Animal Services				
6040	1	Dog Box Replacement	\$45,000	\$45,000
	1	Kennel Replacement	\$5,000	\$5,000
	1	Replacement Large Animal Trailer	\$26,000	\$26,000
Social Services				
6042	1	Adult Protective Services Vehicle	\$45,000	\$45,000
6045	2	Lobby Kiosks	\$34,000	\$68,000
			Health and Human Services Agency Total	\$189,000
Information Technologies				
6020	1	BOS Interactive Public Kiosk	\$8,690	\$8,690
	1	Firewall Equip. for Elections Dept. Move	\$14,150	\$14,150
	1	Replacement UPS for HHSA	\$8,270	\$8,270
6042	1	Data Center Hardware	\$150,000	\$150,000
	1	Firewall Security Hardware	\$35,000	\$35,000
	1	Telephone System Hardware Upgrade	\$116,000	\$116,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
6047	1	MUNIS Software Implementation	\$80,000	\$80,000
Information Technologies Total				\$412,110
Parks				
6040	2	Henningsen Lotus Park CC Project	\$8,175	\$16,350
Parks Total				\$16,350
Probation				
6040	1	JTC Dishwasher Replacement	\$15,000	\$15,000
	1	JTC Walk-In Freezer Replacement	\$10,000	\$10,000
	1	Electric Bike - Outreach Trailer	\$10,000	\$10,000
	1	Camera Project	\$12,177	\$12,177
6042	1	Behavioral Health Justice Intervention Services Kiosks	\$30,400	\$30,400
	1	Durock Rd Interior Camera Replacement	\$6,500	\$6,500
	2	Network Switches	\$6,000	\$12,000
	1	SLT Field Office Camera Replacement	\$11,800	\$11,800
6045	1	Outreach Vehicle & Trailer	\$230,000	\$230,000
Probation Total				\$337,877
Sheriff				
6040	1	Avon Respirator	\$17,000	\$17,000
	1	Bambi Bucket for Helicopter	\$30,000	\$30,000
	1	Bear Paws for Helicopter	\$14,000	\$14,000
	1	Dive Team ROV	\$55,000	\$55,000
	1	Drone	\$21,000	\$21,000
	2	Dryers	\$15,000	\$30,000
	1	Electric Turning Targets for Range	\$100,000	\$100,000
	1	License Plate Reader System	\$500,000	\$500,000
	1	Ludlum Radioisotope	\$14,000	\$14,000
	1	M30T UAS System	\$24,000	\$24,000
	1	Mixer	\$9,000	\$9,000
	1	Mobile Radio Replacements	\$270,000	\$270,000
	1	Oven	\$16,000	\$16,000
	1	Property Pickup Kiosk	\$17,000	\$17,000
	1	Refrigerator	\$6,000	\$6,000
	1	Repeaters	\$50,000	\$50,000
	1	Replacement Bomb Suit	\$35,000	\$35,000
	1	Rescue Equipment for Helicopter	\$25,000	\$25,000
	1	Simulcast Phase I	\$220,000	\$220,000
	1	Simulcast Phase II	\$300,000	\$300,000
	1	SWAT Robot	\$64,000	\$64,000
	1	Tamper Proof Controls	\$36,000	\$36,000
	1	Tiger Tug for Helicopter	\$27,000	\$27,000

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
6042	1	Command Trailer Communications Upgrade	\$15,000	\$15,000
	1	Forensic Workstation	\$25,000	\$25,000
	12	In Car Video Systems	\$6,500	\$78,000
	1	Livescan Machine	\$6,500	\$6,500
	1	Public Safety Facility Video Replacement	\$60,000	\$60,000
	1	Public Safety Facility Video Server Backup	\$60,000	\$60,000
	1	Sac Hill Microwave Backup Link Upgrade	\$75,000	\$75,000
6045	1	ATV	\$50,000	\$50,000
	1	CSI Van	\$285,000	\$285,000
	1	Dive Van	\$70,000	\$70,000
	1	Helicopter	\$2,315,000	\$2,315,000
	1	Personal Watercrafts	\$50,000	\$50,000
	1	SWAT Truck	\$250,000	\$250,000
	1	Truck F550 Equivalent	\$100,000	\$100,000
		Sheriff Grant/Special Revenue Funds		\$3,894,500
		Sheriff General Fund		\$1,425,000
		Sheriff Total		\$5,319,500
		General Fund Total		\$6,427,116

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency

Behavioral Health

6045	1	Crisis Care Mobile Unit Vehicle and Equipment	\$923,920	\$923,920
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Community Services

6040	1	Automatic Slicer	\$15,000	\$15,000
	1	Blast Chiller	\$35,000	\$35,000
	1	Commercial Fridge/Freezer	\$35,000	\$35,000
	1	Conveyor Dishwasher	\$50,000	\$50,000
	1	Electric SUV AWD	\$90,000	\$90,000
	1	Electric Vehicle	\$74,951	\$74,951
	1	Navigation Center Security Improvements	\$83,000	\$83,000
	1	Senior Nutrition Software	\$60,000	\$60,000
	1	Tilt Grill	\$35,000	\$35,000

Public Health

6045	1	Mobile Public Health Van West Slope	\$227,500	\$227,500
	1	Replacement Vaccine Freezer	\$22,500	\$22,500

Health and Human Services Total \$1,651,871

Transportation - Road Fund

6040	1	10-Wheeler Dump Truck	\$215,812	\$215,812
	1	10-Wheeler Hook Loader	\$284,653	\$284,653

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
	1	2000 Gallon Roll-Off Water Tank	\$60,000	\$60,000
	1	544 Loader	\$323,000	\$323,000
	1	Aerial Bucket Truck	\$185,000	\$185,000
	1	Bridge Crew Service Truck	\$400,000	\$400,000
	1	Brine Tank/Sprayer	\$25,000	\$25,000
	1	Compression Machine	\$16,000	\$16,000
	1	Cracksealer	\$75,000	\$75,000
	1	Forklift	\$75,000	\$75,000
	2	Fuel Cell Engineer/Storage	\$37,000	\$74,000
	3	Grader	\$525,000	\$1,575,000
	3	Grader Plow	\$20,000	\$60,000
	3	HI-Gate	\$15,000	\$45,000
	2	Hybrid Radar/Cameras	\$35,000	\$70,000
	1	IT Loader	\$209,000	\$209,000
	1	Loader Plow	\$27,000	\$27,000
	1	Mechanic Shop Service Truck	\$175,000	\$175,000
	2	Processors	\$19,000	\$38,000
	1	Sign Making Table	\$25,000	\$25,000
	1	Sweeper	\$365,000	\$365,000
	1	Thermocure Curing Box	\$7,000	\$7,000
	1	Vactor Truck	\$660,000	\$660,000
			Transportation Total	\$4,989,465

11 Special Revenue Funds Total \$6,641,336

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management				
6040	4	20-yard Sludge Box	\$6,250	\$25,000
			Environmental Management Total	\$25,000
			13 Special Revenue Funds: Districts Total	\$25,000

FUND TYPE 51 ENTERPRISE FUNDS

Planning & Building - Airports				
6040	1	Placerville Fuel Dispenser Upgrades	\$32,019	\$32,019
	1	Placerville Generator	\$49,037	\$49,037
			Airports Total	\$81,056
			Enterprise Fund Total	\$81,056

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
FUND TYPE 52: INTERNAL SERVICE FUNDS				
Transportation - Fleet				
6045	6	1 Ton Pickup 4WD	\$65,000	\$390,000
	2	1/2 Ton 4WD P/U	\$61,000	\$122,000
	7	1/2 Ton 4x4 Pickup 4WD	\$55,000	\$385,000
	1	1/2 Ton PU	\$56,000	\$56,000
	2	3/4 Ton 4WD Pickup	\$60,000	\$120,000
	1	3/4 Ton 4WD Utility	\$65,000	\$65,000
	3	3/4 Ton P/U	\$55,750	\$167,250
	1	3/4 Ton P/U	\$65,000	\$65,000
	1	3/4 Ton P/U	\$67,750	\$67,750
	1	3/4 TON P/U 4WD	\$85,000	\$85,000
	2	3/4 Ton Pickup	\$50,000	\$100,000
	1	3/4 Ton PU 4X4	\$60,000	\$60,000
	1	AWD Fullsize Van	\$65,000	\$65,000
	1	AWD Mini Van	\$45,000	\$45,000
	2	AWD Mini Van	\$50,000	\$100,000
	10	Full Size SUV	\$59,000	\$590,000
	2	Full Size Van	\$62,000	\$124,000
	7	Fullsize SUV	\$60,000	\$420,000
	1	Midsize PU	\$40,000	\$40,000
	3	Midsize Sedan	\$45,000	\$135,000
	2	Midsize Sedan	\$38,500	\$77,000
	1	Midsize Sedan	\$40,000	\$40,000
	10	Midsize SUV	\$40,000	\$400,000
	1	Midsize SUV	\$37,400	\$37,400
	3	Midsize SUV	\$50,000	\$150,000
	2	Midsize SUV	\$45,000	\$90,000
	1	Mid-Size SUV	\$42,000	\$42,000
	2	Small Pickup	\$40,000	\$80,000
		Fleet Total		\$4,118,400
		Internal Service Funds Total		\$4,118,400
		Fixed Asset Equipment Total		\$17,292,908

Fixed Assets

ADOPTED BUDGET REVISIONS • FY 2023-24

FIXED ASSET BUILDING IMPROVEMENTS OUTSIDE THE ACO FUND

Sub-Object	Qty	Item Description	Unit Cost	Total Cost
Fund Type 10: General Fund				
Chief Administrative Office				
Central Services - Facilities				
6020	1	Facilities Maintenance Below ACO Threshold	\$100,000	\$100,000
Parks				
6020	1	Chili Bar Improvements	\$1,000,000	\$1,000,000
	1	Dog Park	\$59,756	\$59,756
	1	Forebay Park	\$3,198,182	\$3,198,182
	1	Old Depot Bike Park	\$279,328	\$279,328
	1	Rubicon Maintenance Building	\$215,000	\$215,000
	1	Shop Hoist	\$20,000	\$20,000
	1	Shop Improvements	\$100,000	\$100,000
	1	Rail Park	\$16,482	\$16,482
6021	1	Diamond Springs Community Park	\$3,998,479	\$3,998,479
Chief Administrative Office Total				\$8,987,227
District Attorney				
6020	1	Security System Alarm Improvements	\$30,000	\$30,000
	1	Parking Lot Security Camera	\$10,000	\$10,000
District Attorney Total				\$40,000
Information Technologies				
6020	1	Government Center Fiber Replacement	\$90,000	\$90,000
Information Technologies Total				\$90,000
General Fund Total				\$9,117,227

FUND TYPE 11: SPECIAL REVENUE FUNDS

Health and Human Services Agency				
Public Health				
6020	1	Spring St Security Cameras	\$100,600	\$100,600
Health and Human Services Total				\$100,600
Transportation - Road Fund				
6020	1	Gas Tanks at Shakori	\$1,000,000	\$1,000,000
	1	Repair Concrete Apron at Equipment Shop	\$200,000	\$200,000
	1	Tahoma Building Replacement Design	\$600,000	\$600,000
	1	Headington Windows	\$20,000	\$20,000

Fixed Assets

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Sub-Object	Qty	Item Description	Unit Cost	Total Cost
6027	1	CIP Infrastructure Acquisition	\$1,693,309	\$1,693,309
		Transportation Total		\$3,513,309

11 Special Revenue Funds Total \$3,613,909

FUND TYPE 13: SPECIAL REVENUE FUNDS: DISTRICTS

Environmental Management				
6040	1	Headworks Construction	\$1,600,000	\$1,600,000
	1	Headworks Design	\$325,000	\$325,000
		Environmental Management Total		\$1,925,000

13 Special Revenue Funds: Districts Total \$1,925,000

FUND TYPE 51: ENTERPRISE FUNDS

Planning & Building - Airports				
6020	1	Placerville Gate Valve Installation	\$15,000	\$15,000
6021	1	Automated Weather Observing System Design	\$38,000	\$38,000
	1	Georgetown Beacon Design	\$67,500	\$67,500
	1	Placerville Beacon Design	\$46,300	\$46,300
	1	Placerville On-Airport Obstruction Removal	\$50,000	\$50,000
		Airports Total		\$216,800

Enterprise Fund Total \$216,800

FUND TYPE 52: INTERNAL SERVICE FUNDS

Transportation - Fleet				
6045	1	Split HVAC System	\$50,000	\$50,000
		Fleet Total		\$50,000

Internal Service Funds Total \$50,000

Fixed Asset Building Improvement Total \$14,922,936



Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

SPECIAL REVENUE FUND SCHEDULES

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The majority of the special revenue funds collect specific revenue sources and transfer those funds to County operating department budgets (e.g., Sheriff) for expenditure. The purpose of any associated expenses is therefore discussed in each Department’s budget narrative. The tables below only reflect Special Revenue Funds with changes. The Recommended Budget shows all Special Revenue Funds.

CHIEF ADMINISTRATIVE OFFICE

Countywide Special Revenue Fund in the Chief Administrative Office

The Countywide Special Revenue – Local Revenue in the Chief Administrative Office (Fund 1277) includes the following subfunds:

Enhancing Law Enforcement Act Subfund

The District Attorney/Public Defender Subaccount receives funds from the AB109 realignment; funds to reimburse the County for costs associated with revocation proceedings involving persons subject to state parole and the Post-Release Community Supervision program. Funds may also be used to fund planning, implementation, and training costs for those proceedings.

ORG : 0270740 CAO: CWSR - DA / PUBLIC DEFENDER

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	247,331	247,330	247,330	0
Fund Balance	0	928,521	928,521	0
Total Revenue	247,331	1,175,851	1,175,851	0
Other Fin Uses	34,474	96,482	195,982	99,500
Contingency	0	1,079,369	979,869	(99,500)
Total Appropriations	34,474	1,175,851	1,175,851	0
ORG 0270740 CAO: CWSR - DA/PUBLIC DEFENDER TOTAL	(212,857)	0	0	0

Criminal Justice Facility Temporary Construction

The Criminal Justice Facility Temporary Construction subfund was created for the purpose of assisting the County in the construction, reconstruction, expansion, improvement, operation or maintenance of county criminal justice and court facilities and for improvement of criminal justice automated information systems, the Board of Supervisors by resolution established the Criminal Justice Facilities Construction Fund. For purposes of this fund, "county criminal justice facilities" includes, but is not limited to, jails, women's centers, detention facilities, juvenile halls, and courtrooms.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 0670710 CAO: CWSR - CRML JST FAC CONST

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	158,683	160,000	160,000	0
Rev Use Money/Prop	(19)	0	0	0
Fund Balance	0	0	987	987
Total Revenue	158,664	160,000	160,987	987
Other Fin Uses	146,486	160,000	160,987	987
Total Appropriations	146,486	160,000	160,987	987
TOTAL	(12,178)	0	0	0

State Off-Highway Vehicle Fees

The State Off-Highway Vehicle Fees subfund is used to implement the off-highway motor vehicle recreation program and for the planning, acquisition, development, construction, maintenance, administration, operation, restoration, and conservation of lands in the system. These fees are used by the Parks Division for Rubicon activities.

ORG : 0670719 CAO: CWSR - ST OFF-HIGHWAY VEH

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(16,043)	0	0	0
IG Rev - State	59,635	0	0	0
Fund Balance	0	357,214	620,909	263,695
Total Revenue	43,592	357,214	620,909	263,695
Residual Equity Xfer	0	357,214	620,909	263,695
Total Appropriations	0	357,214	620,909	263,695
TOTAL	(43,592)	0	0	0

ORG : 1470710 CAO: CWSR - ST OFF-HIGHWAY VEH

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
IG Rev - State	0	62,000	62,000	0
Residual Equity	0	357,214	620,909	263,695
Total Revenue	0	419,214	682,909	263,695
Other Fin Uses	0	266,939	339,491	72,552
Contingency	0	152,275	343,418	191,143
Total Appropriations	0	419,214	682,909	263,695
TOTAL	0	0	0	0

El Dorado –SMUD Cooperative Agreement

The El Dorado –SMUD Cooperative Agreement subfund accounts for funding from the Sacramento Municipal Utility District for the Upper American River Project (UARP) and its impacts on facilities owned or services provided by, or any resource or other interest within the jurisdiction of the County. Funds are transferred to the Sheriff's Office, Parks Division, and Department of Transportation to mitigate impacts. Funds may be carried over from one year to another by a department with approval from the Chief Administrative Office to allow for larger projects. The allocation is as follows:

- Georgetown Divide Public Utility District (GDPUD): 9/59ths as outlined in the GDPUD Transition Agreement
- Parks, Trails, and River Management Division of the Chief Administrative Office: \$150,000

Special Revenue Funds

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- El Dorado County Sheriff's Office: \$100,000
- Department of Transportation - Road Maintenance: \$500,000
- Mosquito Pedestrian Bridge \$13,000

ORG : 0670720 CAO: CWSR - ED SMUD COOP AGR

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(152,237)	16,793	30,000	13,207
Other Gov Agency	772,766	849,524	873,819	24,295
Fund Balance	0	3,358,534	4,890,107	1,531,573
Total Revenue	620,529	4,224,851	5,793,926	1,569,075
Other Charges	0	127,429	133,295	5,866
Other Fin Uses	318,266	2,548,505	1,704,259	(844,246)
Contingency	0	1,548,917	3,956,372	2,407,455
Total Appropriations	318,266	4,224,851	5,793,926	1,569,075
ORG 0670720 CAO: CWSR - ED SMUD COOP AGR TOTAL	(302,262)	0	0	0

Henningsen Lotus Park

The Henningsen Lotus Park subfund account for park fees paid for by users that are then appropriated for the maintenance and operation of the park.

ORG : 0670731 CAO: CWSR - HENNINGSEN LOTUS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(6,026)	0	0	0
Service Charges	78,300	0	0	0
Fund Balance	0	194,471	227,992	33,521
Total Revenue	72,275	194,471	227,992	33,521
Other Fin Uses	45,964	0	0	0
Residual Equity Xfer	0	194,471	227,992	33,521
Total Appropriations	45,964	194,471	227,992	33,521
ORG 0670731 CAO: CWSR - HENNINGSEN LOTUS TOTAL	(26,311)	0	0	0

ORG : 1470720 CAO: CWSR - HENNINGSEN LOTUS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Service Charges	0	80,000	80,000	0
Residual Equity	0	194,471	227,992	33,521
Total Revenue	0	274,471	307,992	33,521
Other Fin Uses	0	124,752	198,252	73,500
Contingency	0	149,719	109,740	(39,979)
Total Appropriations	0	274,471	307,992	33,521
ORG 1470720 CAO: CWSR - HENNINGSEN LOTUS TOTAL	0	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

Pioneer Park

The Pioneer Park subfund account for park fees paid for by users that are then appropriated for the maintenance and operation of the park.

ORG : 0670732 CAO: CWSR - PIONEER PARK

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(200)	0	0	0
Service Charges	875	0	0	0
Fund Balance	0	3,322	7,408	4,086
Total Revenue	675	3,322	7,408	4,086
Residual Equity Xfer	0	3,322	7,408	4,086
Total Appropriations	0	3,322	7,408	4,086
ORG 0670732 CAO: CWSR - PIONEER PARK TOTAL	(675)	0	0	0

ORG : 1470721 CAO: CWSR - PIONEER PARK

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Residual Equity	0	3,322	7,408	4,086
Fund Balance	0	0	575	575
Total Revenue	0	3,322	7,983	4,661
Other Fin Uses	0	3,322	7,397	4,075
Contingency	0	0	586	586
Total Appropriations	0	3,322	7,983	4,661
ORG 1470721 CAO: CWSR - PIONEER PARK TOTAL	0	0	0	0

Ponderosa Quimby Fees

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose in-lieu fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The Ponderosa Quimby subfunds are for the collections of park fees imposed upon new development within the Ponderosa region of the County. Funds can be expended only for new or expanded park facilities within the same region.

ORG : 0670735 CAO: CWSR - PONDEROSA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(2,938)	0	0	0
Service Charges	10,267	0	0	0
Fund Balance	0	116,735	115,472	(1,263)
Total Revenue	7,328	116,735	115,472	(1,263)
Residual Equity Xfer	0	116,735	115,472	(1,263)
Total Appropriations	0	116,735	115,472	(1,263)
ORG 0670735 CAO: CWSR - PONDEROSA TOTAL	(7,328)	0	0	0

Special Revenue Funds

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ORG : 1470731 CAO: CWSR - PONDEROSA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Service Charges	0	9,167	9,167	0
Residual Equity	0	116,735	115,472	(1,263)
Total Revenue	0	125,902	124,639	(1,263)
Other Fin Uses	0	50,000	50,000	0
Contingency	0	75,902	74,639	(1,263)
Total Appropriations	0	125,902	124,639	(1,263)
ORG 1470731 CAO: CWSR - PONDEROSA TOTAL	0	0	0	0

River Use Permits

Parks is responsible for implementation of the El Dorado County River Management Plan (RMP). The program regulates commercial and non-commercial whitewater recreation activities on the 21-mile segment of the South Fork of the American River between the Chili Bar Dam near State Highway 193 and Salmon Falls Road at the upper extent of Folsom Reservoir. Funding for the program is funded by commercial rafting user fees, which are deposited into this account and then transferred to the Parks budget to fund the program.

ORG : 0670740 CAO: CWSR - RIVER USE PERMITS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	155,808	0	0	0
Rev Use Money/Prop	(9,343)	0	0	0
Fund Balance	0	278,517	358,800	80,283
Total Revenue	146,465	278,517	358,800	80,283
Other Fin Uses	89,432	0	0	0
Residual Equity Xfer	0	278,517	358,800	80,283
Total Appropriations	89,432	278,517	358,800	80,283
ORG 0670740 CAO: CWSR - RIVER USE PERMITS TOTAL	(57,033)	0	0	0

ORG : 1470740 CAO: CWSR - RIVER USE PERMIT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
License, Pmt, Fran	0	140,000	140,000	0
Residual Equity	0	278,517	358,800	80,283
Total Revenue	0	418,517	498,800	80,283
Other Fin Uses	0	253,910	351,783	97,873
Contingency	0	164,607	147,017	(17,590)
Total Appropriations	0	418,517	498,800	80,283
ORG 1470740 CAO: CWSR - RIVER USE PERMIT TOTAL	0	0	0	0
FUND 1214 COUNTYWIDE SR - PARKS TOTAL	0	0	0	0

Special Revenue Funds

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Emergency Medical Services and Emergency Preparedness and Response Fund

Emergency Medical Services and Emergency Preparedness and Response Division has multiple special revenue funds.

Public Health Emergency Preparedness

Public Health Emergency Preparedness, City Readiness, Hospital Preparedness, and Pandemic Flu subfunds are revenue pass-through accounts to comply with grant accounting standards.

ORG : 1210200 EMS: PHEP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	288	1,100	1,100	0
IG Rev - Federal	216,649	209,000	308,000	99,000
Total Revenue	216,937	210,100	309,100	99,000
Other Fin Uses	216,937	210,100	309,100	99,000
Total Appropriations	216,937	210,100	309,100	99,000
ORG 1210200 EMS: PHEP TOTAL	0	0	0	0

ORG : 1210210 EMS: CITY READINESS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	25	250	250	0
IG Rev - Federal	42,800	48,000	52,000	4,000
Total Revenue	42,825	48,250	52,250	4,000
Other Fin Uses	42,825	48,250	52,250	4,000
Total Appropriations	42,825	48,250	52,250	4,000
ORG 1210210 EMS: CITY READINESS TOTAL	0	0	0	0

ORG : 1210220 EMS: HOSPITAL PREPAREDNESS PRG

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	578	900	900	0
IG Rev - Federal	121,190	164,000	319,000	155,000
Total Revenue	121,768	164,900	319,900	155,000
Other Fin Uses	121,768	164,900	319,900	155,000
Total Appropriations	121,768	164,900	319,900	155,000
TOTAL	0	0	0	0

ORG : 1210230 EMS: PANDEMIC FLU

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	203	200	200	0
IG Rev - State	62,612	66,000	67,000	1,000
Total Revenue	62,815	66,200	67,200	1,000
Other Fin Uses	63,091	66,200	67,200	1,000
Total Appropriations	63,091	66,200	67,200	1,000
ORG 1210230 EMS: PANDEMIC FLU TOTAL	275	0	0	0
FUND 1120 EMS PREPAREDNESS TOTAL	169,838	0	0	0

Special Revenue Funds
ADOPTED BUDGET REVISIONS • FY 2023-24

GENERAL FUND - GENERAL REVENUES AND NON-DEPARTMENTAL EXPENSES

Countywide Special Revenue Fund in General Revenues and Non-Departmental Expenses

The Countywide Special Revenue Fund in the General Revenues and Non-Departmental Expenses includes the American Rescue Plan Act subfund (1215). This fund accounts for American Rescue Plan Act funding and associated appropriations.

DEPT : 15 NON-DEPARTMENTAL

FUND : 1215 COUNTYWIDE SR - NON DEPARTMENT

ORG : 1570710 ND: AMERICAN RESCUE PLAN

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - Federal	5,126,400	23,711,194	19,746,477	(3,964,717)
Total Revenue	5,126,400	23,711,194	19,746,477	(3,964,717)
Services & Supplies	1,415,932	135,170	149,036	13,866
Other Charges	247,798	975,025	847,202	(127,823)
Other Fin Uses	3,462,670	11,645,239	14,803,421	3,158,182
Contingency	0	10,955,760	3,946,818	(7,008,942)
Total Appropriations	5,126,400	23,711,194	19,746,477	(3,964,717)
ORG 1570710 ND: AMERICAN RESCUE PLAN TOTAL	0	0	0	0
FUND 1215 COUNTYWIDE SR - NON DEPARTMENT TOTAL	0	0	0	0

Special Revenue Funds

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AUDITOR-CONTROLLER

Countywide Special Revenue Fund in the Auditor-Controller's Office

Auditor Equipment Automation

Auditor Equipment Automation subfund is administered by the Auditor-Controller's Office and is utilized to automate processes within the Auditor's Office.

ORG : 0370709 AU: CWSR - AUDITOR EQUIP AUTO

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(670)	80	80	0
Fund Balance	0	23,163	23,402	239
Total Revenue	(670)	23,243	23,482	239
Contingency	0	23,243	23,482	239
Total Appropriations	0	23,243	23,482	239
ORG 0370709 AU: CWSR - AUDITOR EQUIP AUTO TOTAL	670	0	0	0

Timeshare Assessment

The Timeshare Assessments subaccount includes the maintenance fees assessed to time shares to cover the costs of the Assessor, Tax Collector and Auditor for their respective services relative to time shares, allocated to each department based on their ratio of attributable costs. It is shown in the budget as an Operating Transfer In for each of the three departments. Any balance remaining at the end of the year is factored into the budget for the next fiscal year.

ORG : 0370715 AU: CWSR - TIMESHARE ASSESSMNT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	4,265	5,000	3,114	(1,886)
Service Charges	343,738	355,000	355,000	0
Fund Balance	0	0	1,886	1,886
Total Revenue	348,003	360,000	360,000	0
Other Fin Uses	348,003	360,000	360,000	0
Total Appropriations	348,003	360,000	360,000	0
TOTAL	0	0	0	0

Reserve for Cost

The Reserve for Cost subfund is funded by a \$10 fee levied upon delinquent taxes for the Tax Collector. It is placed in the budget each year as an Operating Transfer In to the Tax Collector's budget from the subfund in the Auditor's Office. The subfund transfers all funding to the Tax Collector's budget so there has not been any fund balance for the past four years. The subfund does not have any reserves or designations.

Special Revenue Funds

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ORG : 0370719 AU: CWSR - RESERVE FOR COST

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	41,610	55,000	51,739	(3,261)
Fund Balance	0	0	3,261	3,261
Total Revenue	41,610	55,000	55,000	0
Other Fin Uses	41,610	55,000	55,000	0
Total Appropriations	41,610	55,000	55,000	0
ORG 0370719 AU: CWSR - RESERVE FOR COST TOTAL	0	0	0	0
FUND 1203 COUNTYWIDE SR - AUDITOR TOTAL	5,559	0	0	0

Special Revenue Funds

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DISTRICT ATTORNEY

Countywide Special Revenue Fund in the District Attorney's Office

The Countywide Special Revenue in the department of the District Attorney includes multiple subfunds, including those which fund the prosecution of specific cases, including those related to narcotics, automobile fraud, workers' compensation fraud, vehicle theft, environmental fraud, real estate fraud, and consumer protection. The Multi-Disciplinary Interview Center (MDIC) project subfund receives grant funding through the California Governor's Office of Emergency Services and supports the Fausel House Child Advocacy Center.

ORG : 2270741 DA:CWSR - WORKERS COMP FRAUD

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(802)	0	0	0
IG Rev - State	446,871	458,690	496,090	37,400
Total Revenue	446,069	458,690	496,090	37,400
Other Fin Uses	527,047	458,690	496,090	37,400
Total Appropriations	527,047	458,690	496,090	37,400
TOTAL	80,979	0	0	0

Special Revenue Funds

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SHERIFF

Countywide Special Revenue in the Sheriff's Office

The Countywide Special Revenue in the Sheriff's Office includes the following subaccounts:

Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties

The Equitable Sharing Assets, Asset Seizure Trust, State Asset Seizure, and Rural Counties funds are Law Enforcement related and non-supplanting. Equitable Sharing and Asset Seizure can be used for investigations, training, equipment, and memorials so long as there is a link to law enforcement. A percentage of State Asset Seizure funds must be used for education and Rural Counties funds cannot be used for surveillance. Seizure funds fluctuate year to year due to the applicable cases, monies seized, and updated legislation that limits when an agency is entitled to expend seized funds. Rural Counties is far more consistent as it tied to Government Code 30070 and provides an allocated percentage of funding each fiscal year.

ORG : 2470712 SH: CWSR - RURAL COUNTY

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(64,850)	15,000	15,000	0
IG Rev - State	500,000	500,000	500,000	0
Fund Balance	0	2,100,000	2,100,000	0
Total Revenue	435,150	2,615,000	2,615,000	0
Other Fin Uses	819,420	1,122,000	1,357,000	235,000
Contingency	0	1,493,000	1,258,000	(235,000)
Total Appropriations	819,420	2,615,000	2,615,000	0
ORG 2470712 SH: CWSR - RURAL COUNTY TOTAL	384,270	0	0	0

ORG : 2470715 SH: CWSR - STATE ASSET SEIZURE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	194,748	0	0	0
Rev Use Money/Prop	(20,639)	0	0	0
Fund Balance	0	975,000	975,000	0
Total Revenue	174,110	975,000	975,000	0
Other Fin Uses	362,356	448,000	471,000	23,000
Contingency	0	527,000	504,000	(23,000)
Total Appropriations	362,356	975,000	975,000	0
ORG 2470715 SH: CWSR - STATE ASSET SEIZURE TOTAL	188,247	0	0	0

Special Revenue Funds

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California Multi-Jurisdictional Methamphetamine Enforcement Team

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) funding is used for equipment and staff time related to methamphetamine investigations.

ORG : 2470710 SH: CWSR - CALMMET

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(28,040)	5,000	5,000	0
IG Rev - State	266,776	200,000	200,000	0
Fund Balance	0	1,000,000	1,000,000	0
Total Revenue	238,736	1,205,000	1,205,000	0
Other Fin Uses	796,700	736,600	807,600	71,000
Contingency	0	468,400	397,400	(71,000)
Total Appropriations	796,700	1,205,000	1,205,000	0
ORG 2470710 SH: CWSR - CALMMET TOTAL	557,964	0	0	0

Custody Services

The Custody Services subfund consists of discretionary funds received from other jurisdictions who utilize jail bed space; this fund is used for jail facilities to purchase equipment for inmate and staff use.

ORG : 2470711 SH: CWSR - CUSTODY SERVICES

Description	Prior Year Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(19,469)	1,500	1,500	0
Service Charges	29,004	25,000	25,000	0
Fund Balance	0	700,000	700,000	0
Total Revenue	9,535	726,500	726,500	0
Other Fin Uses	0	110,000	207,000	97,000
Contingency	0	616,500	519,500	(97,000)
Total Appropriations	0	726,500	726,500	0
ORG 2470711 SH: CWSR - CUSTODY SERVICES TOTAL	(9,535)	0	0	0

Fingerprint ID

The Fingerprint ID VC9250.19 funds are used exclusively for the purchase and operation of equipment that is compatible with the Department of Justice's Cal-ID master plan, as described in Section 11112.2 of the Penal Code. The Sheriff's Office has utilized these funds to provide livescan machines throughout the County, this coincides with the master plan in that there is a direct means of sending direct image fingerprints between the livescan machine and DOJ. Annually, the RAN Board determines the use of the remaining funds and presents that to the Board of Supervisors.

ORG : 2470753 SH: CWSR - FINGERPRINT ID

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(16,393)	2,000	2,000	0
IG Rev - State	214,036	150,000	150,000	0
Fund Balance	0	700,000	700,000	0
Total Revenue	197,643	852,000	852,000	0
Other Fin Uses	137,742	400,000	406,500	6,500
Contingency	0	452,000	445,500	(6,500)
Total Appropriations	137,742	852,000	852,000	0
ORG 2470753 SH: CWSR - FINGERPRINT ID TOTAL	(59,901)	0	0	0

Special Revenue Funds

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Supplemental Law Enforcement Services Fund in the Sheriff's Office

The Countywide Special Revenue – Supplemental Law Enforcement Services Fund in the Sheriff's Office provides frontline law enforcement services in the unincorporated areas of the County. These funds are used for training and law enforcement equipment.

ORG : 2480803 SH: CWSR - SLESF SHERRIF

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(50,123)	4,000	4,000	0
IG Rev - State	685,744	350,000	350,000	0
Fund Balance	0	2,000,000	2,000,000	0
Total Revenue	635,620	2,354,000	2,354,000	0
Other Fin Uses	98,103	1,225,000	1,332,000	107,000
Contingency	0	1,129,000	1,022,000	(107,000)
Total Appropriations	98,103	2,354,000	2,354,000	0
ORG 2480803 SH: CWSR - SLESF SHERRIF TOTAL	(537,518)	0	0	0

ORG : 2480804 SH: CWSR - SLESF JAIL

Description	Prior Year Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	8,490	1,000	1,000	0
IG Rev - State	53,719	75,000	75,000	0
Fund Balance	0	500,000	500,000	0
Total Revenue	62,209	576,000	576,000	0
Other Fin Uses	69,556	0	200,000	200,000
Contingency	0	576,000	376,000	(200,000)
Total Appropriations	69,556	576,000	576,000	0
ORG 2480804 SH: CWSR - SLESF JAIL TOTAL	7,347	0	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL	204,494	0	0	0

Special Revenue Funds

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PROBATION

Countywide Special Revenue Funds in the Probation Department

The Countywide Special Revenue in the Probation Department includes the following subfunds:

SB678-Community Corrections Performance Incentives

SB678-Community Corrections Performance Incentives Fund (CCPIF) was established following the passage of the California Community Corrections Performance Incentives Act of 2009, which established a system of performance-based funding for county probation departments to implement and maintain evidence-based practices in adult felony probation supervision.

ORG : 2570702 PB: CWSR - SB678

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	840	1,500	2,500	1,000
IG Rev - State	348,495	348,495	348,495	0
Fund Balance	0	0	2,385	2,385
Total Revenue	349,335	349,995	353,380	3,385
Other Fin Uses	349,335	349,995	353,380	3,385
Total Appropriations	349,335	349,995	353,380	3,385
ORG 2570702 PB: CWSR - SB678	TOTAL	0	0	0

Countywide Special Revenue – Local Revenue in the Probation Department

The Countywide Special Revenue – Local Revenue in the Probation department includes the following subfunds:

Enhancing Law Enforcement Act

The Enhancing Law Enforcement Act Subaccount is for growth on Juvenile Funding (Juvenile Probation Funding, JPF). The Probation Department utilizes this funding to offset costs for the Juvenile Treatment Center.

ORG : 2580800 PB: CWSR - SLESF JUVENILE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(22,412)	1,000	5,000	4,000
IG Rev - State	1,194,979	506,850	506,850	0
Fund Balance	0	615,090	641,090	26,000
Total Revenue	1,172,567	1,122,940	1,152,940	30,000
Other Fin Uses	907,850	1,122,940	1,152,940	30,000
Total Appropriations	907,850	1,122,940	1,152,940	30,000
ORG 2580800 PB: CWSR - SLESF JUVENILE	TOTAL	(264,717)	0	0
FUND 1278 COUNTYWIDE SR - SLESF TOTAL		(264,717)	0	0

Special Revenue Funds

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Community Corrections

The Community Corrections Subaccount was established as part of the 2011 Public Safety Realignment that transferred responsibility and funding for various adult offender populations and vested county Community Corrections Partnerships from the state to the counties. This subfund is funded with a dedicated portion of state sales tax revenue and Vehicle License Fees.

ORG : 2570730 PB: CWSR - CMNTY CORRECTIONS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	5,766,640	5,746,175	5,746,175	0
Other Fin Sources	122,820	129,172	129,172	0
Fund Balance	0	2,000,000	2,000,000	0
Total Revenue	5,889,460	7,875,347	7,875,347	0
Services & Supplies	123,282	298,500	298,500	0
Other Charges	0	26,000	26,000	0
Other Fin Uses	4,207,193	5,857,134	5,925,467	68,333
Contingency	0	1,693,713	1,625,380	(68,333)
Total Appropriations	4,330,475	7,875,347	7,875,347	0
ORG 2570730 PB: CWSR - CMNTY CORRECTIONS TOTAL	(1,558,985)	0	0	0

Juvenile Justice

The Juvenile Justice fund uses allocations from the Youthful Offender Block Grant (YOBG) to provide appropriate rehabilitative and supervision services to youthful offenders, including all necessary services related to the custody and parole of those offenders subject to the YOBG legislation.

ORG : 2570750 PB: CWSR - JUVENILE JUSTICE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	938,058	741,688	741,688	0
Fund Balance	0	255,700	355,700	100,000
Total Revenue	938,058	997,388	1,097,388	100,000
Other Fin Uses	731,688	997,388	1,097,388	100,000
Total Appropriations	731,688	997,388	1,097,388	100,000
ORG 2570750 PB: CWSR - JUVENILE JUSTICE TOTAL	(206,370)	0	0	0

Special Revenue Funds

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TRANSPORTATION

Road Fund

The Road Fund Special Revenue Fund is the largest portion of the Transportation budget and includes department Administration, Capital Improvement, Engineering, and Road Maintenance.

ORG : 3600010 DOT: GENERAL DEPARTMENT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	4,117	7,500	7,500	0
License, Pmt, Fran	1,326,106	900,000	900,000	0
Rev Use Money/Prop	(368,570)	27,973	27,973	0
IG Rev - State	8,595,349	9,760,994	9,487,472	(273,522)
IG Rev - Federal	732,461	2,271,783	2,271,783	0
Miscellaneous Rev	20,659	3,000	3,000	0
Other Fin Sources	9,392,124	8,719,686	8,803,329	83,643
Fund Balance	0	5,272,848	6,254,142	981,294
Total Revenue	19,702,246	26,963,784	27,755,199	791,415
Salaries & Benefits	696	0	0	0
Services & Supplies	709,687	1,015,896	1,015,896	0
Other Charges	170,330	86,478	86,478	0
Fixed Assets	0	23,000	23,000	0
Other Fin Uses	40,695	223,500	223,500	0
Residual Equity Xfer	3,304,017	0	0	0
Reserves Budgetary	0	1,603,150	1,603,150	0
Total Appropriations	4,225,425	2,952,024	2,952,024	0
ORG 3600010 DOT: GENERAL DEPARTMENT TOTAL	(15,476,821)	(24,011,760)	(24,803,175)	(791,415)

ORG : 3610100 DOT: CAPITAL IMPROVEMENTS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	36,992	147,000	311,223	164,223
IG Rev - State	343,607	13,410,711	14,425,462	1,014,751
IG Rev - Federal	6,602,346	61,206,825	56,610,837	(4,595,988)
Service Charges	1,487,582	45,087	45,087	0
Miscellaneous Rev	460,992	0	0	0
Other Fin Sources	8,964,407	19,754,800	20,184,962	430,162
Total Revenue	17,895,927	94,564,423	91,577,571	(2,986,852)
Salaries & Benefits	1,833,919	3,434,224	3,434,224	0
Services & Supplies	7,136,527	87,971,178	85,175,038	(2,796,140)
Other Charges	1,189,350	775,000	1,275,000	500,000
Fixed Assets	4,363,716	2,384,021	1,693,309	(690,712)
Intrafund Transfers	0	5,331,450	5,331,450	0
Total Appropriations	14,523,512	99,895,873	96,909,021	(2,986,852)
ORG 3610100 DOT: CAPITAL IMPROVEMENTS TOTAL	(3,372,414)	5,331,450	5,331,450	0

Special Revenue Funds

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ORG : 3620200 DOT: ENGINEERING

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	113,055	100,000	100,000	0
IG Rev - State	95,668	0	0	0
IG Rev - Federal	7,155	494,303	494,303	0
Service Charges	2,048,378	1,834,544	1,859,544	25,000
Other Fin Sources	65,031	423,270	1,083,270	660,000
Total Revenue	2,329,288	2,852,117	3,537,117	685,000
Salaries & Benefits	4,271,530	4,732,762	4,732,762	0
Services & Supplies	522,391	2,736,944	3,396,944	660,000
Other Charges	71,727	81,800	81,800	0
Intrafund Abatement	(388,968)	(6,125,967)	(6,180,017)	(54,050)
Total Appropriations	4,476,680	1,425,539	2,031,489	605,950
ORG 3620200 DOT: ENGINEERING TOTAL	2,147,392	(1,426,578)	(1,505,628)	(79,050)

ORG : 3630300 DOT: MAINTENANCE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	(10,769)	0	0	0
IG Rev - Federal	102,602	0	0	0
Service Charges	150,429	376,504	386,504	10,000
Miscellaneous Rev	207,016	203,000	203,000	0
Other Fin Sources	6,876,210	17,277,030	17,277,030	0
Total Revenue	7,325,487	17,856,534	17,866,534	10,000
Salaries & Benefits	7,581,066	10,816,024	10,816,024	0
Services & Supplies	7,743,259	17,288,541	17,288,541	0
Other Charges	105,030	118,000	118,000	0
Fixed Assets	105,195	807,000	807,000	0
Total Appropriations	15,534,550	29,029,565	29,029,565	0
ORG 3630300 DOT: MAINTENANCE TOTAL	8,209,063	11,173,031	11,163,031	(10,000)

ORG : 3630350 DOT: MAINTENANCE - EQUIP SHOP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - Federal	0	250,000	250,000	0
Service Charges	92,170	59,000	59,000	0
Miscellaneous Rev	212,790	0	0	0
Other Fin Sources	397,891	2,395,000	2,664,000	269,000
Total Revenue	702,851	2,704,000	2,973,000	269,000
Salaries & Benefits	1,691,353	2,074,543	2,074,543	0
Services & Supplies	1,355,908	2,019,385	2,019,385	0
Other Charges	1,187	0	0	0
Fixed Assets	919,916	4,830,000	5,979,465	1,149,465
Total Appropriations	3,968,364	8,923,928	10,073,393	1,149,465
ORG 3630350 DOT: MAINTENANCE - EQUIP SHOP TOTAL	3,265,513	6,219,928	7,100,393	880,465
FUND 1103 ROAD FUND TOTAL	(1,937,766)	0	0	0

Special Revenue Funds

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Road District Fund

The Road District fund receives all revenue from property taxes and homeowners' tax relief funds, which are subsequently transferred out of this fund and recorded as funding sources to the Road Fund.

ORG : 3600020 DOT: ROAD DISTRICT TAX

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	7,918,456	8,646,267	8,646,267	0
Fines & Penalties	3,840	3,445	3,445	0
Rev Use Money/Prop	9,761	6,972	6,972	0
IG Rev - State	58,036	58,000	58,000	0
Fund Balance	0	0	83,643	83,643
Total Revenue	7,990,092	8,714,684	8,798,327	83,643
Other Fin Uses	7,960,439	8,714,684	8,798,327	83,643
Total Appropriations	7,960,439	8,714,684	8,798,327	83,643
ORG 3600020 DOT: ROAD DISTRICT TAX TOTAL	(29,653)	0	0	0
FUND 1104 ROAD DISTRICT TOTAL	(29,653)	0	0	0

Special Revenue Funds in the Transportation Department

Department of Transportation (DOT) RSTP STBGP

Regional Surface Transportation Program (RSTP) Surface Transportation Block Grant Program (STBGP) funding is received annually and is nominated and awarded for specific capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system. The advance funding received can only be used to reimburse road fund for costs incurred for the nominated projects and requires annual reporting to the El Dorado County Transit Commission (EDCTC) detailing project specific funding utilized and remaining balances.

ORG : 3670762 DOT:RSTP STBGP-EDCTC

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	603,799	603,799	603,799	0
Fund Balance	0	2,116,674	2,116,674	0
Total Revenue	603,799	2,720,473	2,720,473	0
Other Fin Uses	123,577	654,786	2,005,803	1,351,017
Contingency	0	2,065,687	714,670	(1,351,017)
Total Appropriations	123,577	2,720,473	2,720,473	0
ORG 3670762 DOT:RSTP STBGP-EDCTC TOTAL	(480,222)	0	0	0

Department of Transportation (DOT) RSTP Match

RSTP County Match Program funding is received annually as advance funding to be utilized for the purpose of fulfilling county obligations to provide matching funding for federal grants received through Caltrans Local Assistance. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

Special Revenue Funds

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ORG : 3670763 DOT:RSTP COUNTY MATCH

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	100,000	100,000	100,000	0
Fund Balance	0	700,690	700,690	0
Total Revenue	100,000	800,690	800,690	0
Other Fin Uses	749	122,751	288,649	165,898
Contingency	0	677,939	512,041	(165,898)
Total Appropriations	749	800,690	800,690	0
ORG 3670763 DOT:RSTP COUNTY MATCH TOTAL	(99,251)	0	0	0

Department of Transportation (DOT) RSTP Exchange

RSTP County Exchange Program funding is received annually as advance funding to be utilized for the purpose of funding capital improvement road projects. RSTP funding was previously held in the Road Fund, but in FY 2022-23 new special revenue funds were created for the three types of RSTP funding to facilitate proper accounting and reporting requirements for RSTP revenues and to establish auditable records of RSTP funding usage within the County's financial system.

ORG : 3670764 DOT:RSTP COUNTY EXCHANGE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	359,164	359,164	359,164	0
Fund Balance	0	981,549	981,549	0
Total Revenue	359,164	1,340,713	1,340,713	0
Other Fin Uses	340,067	485,000	680,156	195,156
Contingency	0	855,713	660,557	(195,156)
Total Appropriations	340,067	1,340,713	1,340,713	0
ORG 3670764 DOT:RSTP COUNTY EXCHANGE TOTAL	(19,097)	0	0	0

Zone 8 El Dorado Hills Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 8 El Dorado Hills Traffic Impact Fees fund construction and improvements in El Dorado Hills (TIF Zone C).

ORG : 3670715 DOT: TIM ZN 8 EL DORADO HILLS

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(593,429)	208,000	208,000	0
Service Charges	2,980,534	4,776,149	4,776,149	0
Fund Balance	0	21,068,856	21,068,856	0
Total Revenue	2,387,105	26,053,005	26,053,005	0
Other Fin Uses	1,944,641	3,607,416	4,185,644	578,228
Contingency	0	22,445,589	21,867,361	(578,228)
Total Appropriations	1,944,641	26,053,005	26,053,005	0
ORG 3670715 DOT: TIM ZN 8 EL DORADO HILLS TOTAL	(442,464)	0	0	0

Special Revenue Funds

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Silva Valley Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Silva Valley Interchange Traffic Impact Fees are only collected for projects located in TIF Zone C (El Dorado Hills). These fees fund construction and improvements at the Silva Valley Interchange.

ORG : 3670716 DOT: TIM SILVA VALLEY INTRCHNG

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(92,310)	47,000	47,000	0
Service Charges	3,026,310	2,046,920	2,046,920	0
Fund Balance	0	4,046,342	4,046,342	0
Total Revenue	2,934,000	6,140,262	6,140,262	0
Other Fin Uses	2,639,430	240,000	797,610	557,610
Contingency	0	5,900,262	5,342,652	(557,610)
Total Appropriations	2,639,430	6,140,262	6,140,262	0
ORG 3670716 DOT: TIM SILVA VALLEY INTRCHNG TOTAL	(294,571)	0	0	0

Zone 1-7 Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone 1-7 (Zone A) Traffic Impact Fees fund construction and improvements in the Grizzly Flat / Quintette / West of Echo Summit, Coloma / Cool / Georgetown formerly, Placerville / Camino / Pollock Pines, Pleasant Valley, and Fairplay / Latrobe / Mt Aukum areas.

ORG : 3670717 DOT: TIM ZNS 1 TO 7

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(260,873)	4,000	4,000	0
Service Charges	(4,559)	0	0	0
Fund Balance	0	8,058,563	8,058,563	0
Total Revenue	(265,432)	8,062,563	8,062,563	0
Other Fin Uses	271,057	7,200,836	6,340,444	(860,392)
Contingency	0	861,727	1,722,119	860,392
Total Appropriations	271,057	8,062,563	8,062,563	0
ORG 3670717 DOT: TIM ZNS 1 TO 7 TOTAL	536,489	0	0	0

Special Revenue Funds

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Zone B Traffic Impact Fees

The fees collected by the Traffic Impact Fee (TIF) Program (formerly known as the TIM Fee Program) are used to fund transportation improvements needed to accommodate growth anticipated by the County's General Plan. The TIF Program requirements shall be applicable to all new development located within the Western Slope boundaries of the County. Improvements funded by the TIF Program include, but are not limited to, new roadways, roadway widenings, roadway intersection improvements and transit. On December 8, 2020, the Board adopted Resolution 196-2020, implementing a major revision to the TIF program. The County's program was renamed to the Traffic Impact Fee (TIF) Program, and the program's eight traffic impact fee zones were consolidated into three for purposes of allocating the costs of the public transportation facilities. The updated zones and rates went into effect on February 8, 2021. A TIF program is legally required to meet guidelines as established by Assembly Bill 1600 (California Government Code Sections 66000-66008). Zone B Traffic Impact Fees fund construction and improvements in the Cameron Park / Shingle Springs and El Dorado / Diamond Springs areas.

ORG : 3670720 DOT: TIF ZONE B

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(48,472)	31,000	31,000	0
Service Charges	1,190,041	2,298,369	2,298,369	0
Fund Balance	0	3,186,319	3,186,319	0
Total Revenue	1,141,569	5,515,688	5,515,688	0
Other Fin Uses	0	143,095	0	(143,095)
Contingency	0	5,372,593	5,515,688	143,095
Total Appropriations	0	5,515,688	5,515,688	0
ORG 3670720 DOT: TIF ZONE B	TOTAL	(1,141,569)	0	0

Shingle Springs Band of Miwok Indians Memorandum of Understanding (Tribe Funds)

In 2006, the County and the Tribe entered into an MOU in settlement of then-pending litigation related to the Tribe's proposed construction of the Red Hawk Casino on Tribe land. In exchange for the County's agreement to drop all pending lawsuits and cease its opposition to the construction of the casino, the Tribe would provide compensation to the County to mitigate anticipated impacts of the casino, including traffic. As amended in 2017, the MOU requires the Tribe to pay the County \$2.6 million dollars annually, which must be used for "qualifying public improvement projects," which are defined in the MOU as road improvements and maintenance. The annual payment will increase by 2% every year. This subfund receives the Tribe funds, and funding is transferred out to Transportation for use on County road projects.

ORG : 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(325,250)	98,000	98,000	0
Other Gov Agency	2,870,610	2,986,582	2,986,582	0
Fund Balance	0	9,052,780	9,052,780	0
Total Revenue	2,545,360	12,137,362	12,137,362	0
Other Fin Uses	3,875,522	8,127,440	8,474,655	347,215
Contingency	0	4,009,922	3,662,707	(347,215)
Total Appropriations	3,875,522	12,137,362	12,137,362	0
ORG 3670760 DOT: TRIBE AGMT-PUBLIC IMPRV	TOTAL	1,330,162	0	0

Special Revenue Funds

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Bass Lake and Bridlewood Intersection

The Deferred Road Improvement agreement dated March 18, 2021, required the Serrano Village J7 developer to pay a total of \$200,000 (65 payments of \$3,077) to be made before the issuance of the last building permit for Serrano J7. The funds are to be used as a "fair share" contribution to improvements to the Bass Lake Road/Bridlewood Drive Intersection. This subfund holds these funds. Reimbursement is made in accordance with conditions of agreement.

ORG : 3670722 DOT: BASS LK & BRIDWD INTERSCT				
Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Rev Use Money/Prop	(4,578)	0	0	0
Service Charges	141,542	0	0	0
Fund Balance	0	148,838	148,838	0
Total Revenue	136,964	148,838	148,838	0
Other Fin Uses	0	50,000	80,000	30,000
Contingency	0	98,838	68,838	(30,000)
Total Appropriations	0	148,838	148,838	0
ORG 3670722 DOT: BASS LK & BRIDWD INTERSCT TOTAL	(136,964)	0	0	0

County Service Area 3 Fund in the Transportation Department

The County Service Area 3 Funds in the Department of Transportation consists of the West Shore Snow Removal and the South Shore Snow Removal Zone of Benefit Administration accounts, which were established to provide snow removal to this specific area. The Cascade Drainage Zone (Zone 93) Zone of Benefit Administration account was established to provide drainage maintenance to this specific area.

ORG : 3583808 CSA #3 W SHORE SNW RMVL Zn 504				
Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Fines & Penalties	213	0	0	0
Rev Use Money/Prop	(13,037)	0	0	0
Service Charges	90,106	90,455	90,455	0
Fund Balance	0	535,658	535,658	0
Total Revenue	77,283	626,113	626,113	0
Services & Supplies	16	70,025	70,025	0
Other Charges	1,508	3,200	3,200	0
Fixed Assets	56,303	350,000	0	(350,000)
Contingency	0	202,888	552,888	350,000
Total Appropriations	57,827	626,113	626,113	0
ORG 3583808 CSA #3 W SHORE SNW RMVL Zn 504 TOTAL	(19,455)	0	0	0

Special Revenue Funds

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ORG : 3583809 CSA #3 S SHORE SNW RMVL Zn 501

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from
Fines & Penalties	357	0	0	0
Rev Use Money/Prop	(7,482)	0	0	0
Service Charges	131,117	132,152	132,152	0
Fund Balance	0	400,625	400,625	0
Total Revenue	123,992	532,777	532,777	0
Services & Supplies	16	325,025	325,025	0
Other Charges	1,508	1,645	1,645	0
Fixed Assets	314,281	25,000	0	(25,000)
Contingency	0	181,107	206,107	25,000
Total Appropriations	315,805	532,777	532,777	0
ORG 3583809 CSA #3 S SHORE SNW RMVL Zn 501 TOTAL	191,813	0	0	0

County Service Area 9 Fund in the Transportation Department

The County Service Area 9 Funds in the Department of Transportation consists of 96 individual Zone of Benefit Administration accounts established to provide road and drainage maintenance, lighting, cemetery services and other localized services to a specific area.

CSA #9 includes the Zone of Benefit Administration account, Insurance Reserve accounts and the Georgetown Cemetery Zone 3 as well as the following Zones of Benefit: Ryan Ranch Zone 2, Sundance Trail Zone 9, Holly Drive Zone 11, Texas Hill Zone 12, Oakleaf Circle Zone 13, Fernwood-Cothrin Zone 14, Carlson Drive Zone 15, East El Largo Zone 21, Gilmore Vista Zone 22, Tegra Zone 23, Walnut Drive Zone 24, Meadowview Acres Zone 25, Dolly Varden Lane Zone 26, Creekside Drive Zone 27, Pineoakio Zone 29, Lynx Trail Zone 30, Many Oaks Lane Zone 32, Pilot View Drive Zone 35, Greensprings Zone 37, King Of The Mountain Zone 38, Randolph Canyon Zone 39, Rolling Ranch Zone 40, Blanchard Estates Zone 45, River Pines Est Zone 46, Rancho Ponderosa Zone 54, Nance Drive Zone 56, Devil's Gate Zone 60, Green Valley Oaks Zone 69, Maverick Zone 88, Shadow Lane, Creekside Zone 28, Stonegate Village Zone 31, La Cresta Zone 42, Bar J Ranch Zone 43, Waterford Zone 44, Parkview Heights Zone 48, Stoneridge Village Zone 50, Ridgeview Estates Zone 51, Crescent Ridge Zone 52, Greenvalley Hills Zone 53, Village Center Zone 55, Winterhaven Zone 58, Fairchild Village Zone 59, Bass Lake Village Zone 61, Southpointe Zone 62, Marina Hills Zone 63, Marina Woods Zone 65, Summit Zone 66, Crown Valley, Francisco Oaks, Eastwood Park Zone 71, Oak Tree Meadows Zone 73, Long View Estates Zone 76, Sierra Sunrise Zone 77, Sundown Estates Zone 78, Cavalry Meadows Zone 79, Serrano Zone 87, Creekside Greens Zone 89, Cameron Ridge Zone 82, Highland Hills Zone 83, Cambridge Oaks Zone 91, Cameron Valley Zone 92, Woodleigh Heights Zone 94, The Plateau Zone 95, Twin Canyon Est Zone 96, Highland View Zone 97, Camino Vista Zone 99, Highland View 3b&4, Highland View 5&6, Ridgeview West 1&2, Bass Lk V 8-13, Highland Village 4, Watermark Zone, Euer Ranch 1-5, Euer Ranch 6&7, Carson Crossing Dr, Highlands Lighting Zone 7, Barnett Business Park Zone 34, Diamond Springs Zone 49, Eastwood Park 5, Pioneer Place Zone 64, Black Oak Estates Zone 70, Black Oak Est 6, Deerfield Est, Hollow Oak, Creekside 2&3, Highland View 3a, Travois, Silver Springs, W Valley Village, and Emerald Meadows.

Special Revenue Funds

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ORG : 3590821 CSA #9 INSURANCE RSRV ROAD ZN

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(1,427)	0	0	0
Other Fin Sources	0	0	23,000	23,000
Fund Balance	0	56,866	56,866	0
Total Revenue	(1,427)	56,866	79,866	23,000
Services & Supplies	30,532	37,015	37,015	0
Intrafund Abatement	(30,532)	(37,015)	(37,015)	0
Contingency	0	56,866	79,866	23,000
Total Appropriations	0	56,866	79,866	23,000
ORG 3590821 CSA #9 INSURANCE RSRV ROAD ZN TOTAL	1,427	0	0	0

ORG : 3591830 CSA #9 RYAN RANCH Zn 2

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	41,021	40,271	40,271	0
Fines & Penalties	490	0	0	0
Rev Use Money/Prop	(1,304)	0	0	0
Total Revenue	40,208	40,271	40,271	0
Services & Supplies	151,690	31,844	8,844	(23,000)
Other Charges	5,674	6,040	6,040	0
Other Fin Uses	0	0	23,000	23,000
Intrafund Transfers	1,969	2,387	2,387	0
Total Appropriations	159,334	40,271	40,271	0
ORG 3591830 CSA #9 RYAN RANCH Zn 2 TOTAL	119,126	0	0	0

ORG : 3591833 CSA #9 TEXAS HILL Zn 12

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	43,890	44,890	44,890	0
Rev Use Money/Prop	(1,731)	0	0	0
Fund Balance	0	89,030	89,030	0
Total Revenue	42,159	133,920	133,920	0
Services & Supplies	74,826	80,250	125,294	45,044
Other Charges	5,874	6,267	6,267	0
Intrafund Transfers	1,946	2,359	2,359	0
Contingency	0	45,044	0	(45,044)
Total Appropriations	82,646	133,920	133,920	0
ORG 3591833 CSA #9 TEXAS HILL Zn 12 TOTAL	40,486	0	0	0

ORG : 3591847 CSA #9 PILOT VIEW DRIVE Zn 35

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	14,579	14,179	14,179	0
Fines & Penalties	66	0	0	0
Rev Use Money/Prop	(1,527)	0	0	0
Fund Balance	0	63,051	63,051	0
Total Revenue	13,118	77,230	77,230	0
Services & Supplies	0	74,422	73,422	(1,000)
Other Charges	2,057	2,201	3,201	1,000
Intrafund Transfers	501	607	607	0
Total Appropriations	2,558	77,230	77,230	0
ORG 3591847 CSA #9 PILOT VIEW DRIVE Zn 35 TOTAL	(10,560)	0	0	0

Special Revenue Funds

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ORG : 3591851 CSA #9 ROLLING RANCH Zn 40

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	9,728	9,728	9,728	0
Rev Use Money/Prop	(751)	0	0	0
Fund Balance	0	31,530	31,530	0
Total Revenue	8,977	41,258	41,258	0
Services & Supplies	0	39,727	37,727	(2,000)
Other Charges	1,092	1,166	3,166	2,000
Intrafund Transfers	300	365	365	0
Total Appropriations	1,392	41,258	41,258	0
ORG 3591851 CSA #9 ROLLING RANCH Zn 40 TOTAL	(7,585)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

PLANNING AND BUILDING

Oak Woodlands Conservation

The Oak Woodlands Conservation fund is funded by In Lieu of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to purchase land.

ORG : 3770755 BP: OAK WOODLANDS CONSERVATION

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(29,157)	6,000	6,000	0
Service Charges	543,627	150,000	200,000	50,000
Fund Balance	0	1,177,999	1,177,999	0
Total Revenue	514,469	1,333,999	1,383,999	50,000
Other Fin Uses	15,000	20,000	70,000	50,000
Residual Equity Xfer	31,428	0	0	0
Contingency	0	1,313,999	1,313,999	0
Total Appropriations	46,428	1,333,999	1,383,999	50,000
TOTAL	(468,042)	0	0	0

Oak Woodlands Administration Fee

The Oak Administration Fee fund is funded by In Lieu of Fees charged when a development project removes oak canopy over the retention amount; these funds are used to fund administration of the fees and management of lands.

ORG : 3770759 OAK ADMIN FEE: OAK WOODLAND

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(1,492)	0	0	0
Other Fin Sources	15,000	20,000	20,000	0
Residual Equity	31,428	0	0	0
Fund Balance	0	58,791	58,791	0
Total Revenue	44,935	78,791	78,791	0
Other Fin Uses	1,246	3,000	12,000	9,000
Contingency	0	75,791	66,791	(9,000)
Total Appropriations	1,246	78,791	78,791	0
ORG 3770759 OAK ADMIN FEE: OAK WOODLAND TOTAL	(43,689)	0	0	0

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ENVIRONMENTAL MANAGEMENT FUNDS

Vector Control

The Vector Control account funds activities for the control of mosquitos, plague, Hantavirus, and yellow jackets in the South Lake Tahoe Basin on a seasonal basis. Revenue is largely derived from ad valorem taxes and from special tax assessments on improved property.

ORG : 3830300 EM: VECTOR CONTROL

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	527,985	439,800	439,800	0
Fines & Penalties	700	586	586	0
Rev Use Money/Prop	(110,485)	25,000	25,000	0
IG Rev - State	4,120	4,100	4,100	0
Other Gov Agency	7,039	6,000	6,000	0
Service Charges	117,769	118,300	118,300	0
Miscellaneous Rev	41	0	0	0
Fund Balance	0	3,110,143	3,110,143	0
Total Revenue	547,169	3,703,929	3,703,929	0
Salaries & Benefits	143,029	372,240	372,240	0
Services & Supplies	28,355	68,642	68,642	0
Other Charges	41,853	274,868	246,423	(28,445)
Contingency	0	2,988,179	3,016,624	28,445
Total Appropriations	213,237	3,703,929	3,703,929	0
ORG 3830300 EM: VECTOR CONTROL	TOTAL	(333,932)	0	0

County Service Area 10 Fund in the Environmental Management Department

Solid Waste

The Solid Waste account funds State mandated solid waste diversion initiatives, solid waste contracts and agreements, the maintenance, operation, and compliance of landfills, and enforces ordinances related to solid waste. This fund also supports various recycling programs.

Special Revenue Funds

ADOPTED BUDGET REVISIONS • FY 2023-24

ORG : 3810100 EM: CSA #10 SOLID WASTE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
License, Pmt, Fran	20,465	17,500	17,500	0
Fines & Penalties	9,767	7,500	7,500	0
Rev Use Money/Prop	(69,728)	25,000	25,000	0
IG Rev - State	164,956	0	212,198	212,198
Service Charges	2,444,075	2,550,000	2,550,000	0
Other Fin Sources	116,841	45,450	45,450	0
Fund Balance	0	1,916,756	1,916,756	0
Total Revenue	2,686,377	4,562,206	4,774,404	212,198
Salaries & Benefits	847,524	1,093,171	1,198,160	104,989
Services & Supplies	588,562	910,889	1,123,087	212,198
Other Charges	352,783	835,510	805,083	(30,427)
Other Fin Uses	0	48,000	48,000	0
Intrafund Transfers	222,885	428,854	428,854	0
Contingency	0	985,747	911,185	(74,562)
Reserves Budgetary	0	260,035	260,035	0
Total Appropriations	2,011,755	4,562,206	4,774,404	212,198
ORG 3810100 EM: CSA #10 SOLID WASTE TOTAL	(674,622)	0	0	0

Solid Waste South Lake Tahoe

The Clean Tahoe Program (pass-through) provides for litter pickup and control in the unincorporated area of the South Lake Tahoe Basin.

ORG : 3810110 EM: CSA #10 SOLID WASTE - SLT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	352	800	800	0
Rev Use Money/Prop	(11,790)	3,500	3,500	0
Service Charges	62,404	89,498	89,498	0
Miscellaneous Rev	0	2,950	2,950	0
Fund Balance	0	347,912	347,912	0
Total Revenue	50,967	444,660	444,660	0
Salaries & Benefits	3,892	6,390	6,390	0
Services & Supplies	63,147	66,600	66,600	0
Other Charges	1	30,749	30,324	(425)
Contingency	0	340,921	341,346	425
Total Appropriations	67,040	444,660	444,660	0
ORG 3810110 EM: CSA #10 SOLID WASTE - SLT TOTAL	16,073	0	0	0

Special Revenue Funds

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Liquid Waste

The Liquid Waste account funds the Union Mine Wastewater Treatment Facility. Revenue for this account is derived from special assessments on improved parcels and charges for services for disposal of septage at the Union Mine Wastewater Treatment Facility.

ORG : 3810120 EM: CSA #10 LIQUID WASTE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	2,475	2,349	2,349	0
Rev Use Money/Prop	(103,004)	40,000	40,000	0
Service Charges	985,918	850,000	850,000	0
Other Fin Sources	0	1,925,000	1,925,000	0
Fund Balance	0	3,107,838	3,107,838	0
Total Revenue	885,389	5,925,187	5,925,187	0
Salaries & Benefits	360,279	417,129	417,129	0
Services & Supplies	433,550	1,114,126	1,114,126	0
Other Charges	21,401	174,408	147,960	(26,448)
Fixed Assets	76,309	1,950,000	1,950,000	0
Intrafund Abatement	(222,885)	(428,854)	(428,854)	0
Contingency	0	2,698,378	2,724,826	26,448
Total Appropriations	668,654	5,925,187	5,925,187	0
ORG 3810120 EM: CSA #10 LIQUID WASTE TOTAL	(216,735)	0	0	0

Household and Hazardous Waste

The Household and Hazardous Waste account funds the administration of the countywide household hazardous waste collection and disposal program, including the operation of a household hazardous waste drop-off facility, grant activities supporting safe recycling of used and refined oil, electronic waste, universal waste, and latex-based paint. The account also funds the hazardous materials incident response team. Revenue is primarily sourced from special assessments on improved parcels within the County; one-time grant funding sources come from State grants.

ORG : 3810130 EM: CSA #10 HAZARDOUS WASTE

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Fines & Penalties	2,121	1,800	1,800	0
Rev Use Money/Prop	(29,122)	9,500	9,500	0
IG Rev - State	34,771	206,664	206,664	0
Service Charges	259,394	246,000	246,000	0
Other Fin Sources	27,186	70,799	70,799	0
Fund Balance	0	984,654	984,654	0
Total Revenue	294,350	1,519,417	1,519,417	0
Salaries & Benefits	129,060	243,715	243,715	0
Services & Supplies	78,591	296,583	296,583	0
Other Charges	7,033	127,578	108,334	(19,244)
Contingency	0	851,541	870,785	19,244
Total Appropriations	214,684	1,519,417	1,519,417	0
TOTAL	(79,666)	0	0	0

Special Revenue Funds

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LIBRARY

County Service Area 10 Fund in the Library Department

The County Service Area 10 Fund in the Library Department includes five subfunds, supporting each of five branches of the El Dorado County Library (Placerville Library, South Lake Tahoe Library, Cameron Park Library, Georgetown Library, and the El Dorado Hills Library) in the designated area. Revenue sources include library taxes and library assessments.

ORG : 4360610 LB: CSA #10 - MAIN LIBRARY

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(4,101)	1,200	1,200	0
Fund Balance	0	140,970	140,970	0
Total Revenue	(4,101)	142,170	142,170	0
Other Fin Uses	0	20,000	23,000	3,000
Contingency	0	122,170	119,170	(3,000)
Total Appropriations	0	142,170	142,170	0
ORG 4360610 LB: CSA#10 - MAIN LIBRARY TOTAL	4,101	0	0	0

ORG : 4360620 LB: CSA #10 - SLT LIBRARY

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Taxes	518,985	530,000	530,000	0
Fines & Penalties	2,417	3,000	3,000	0
Rev Use Money/Prop	(11,913)	6,000	6,000	0
Fund Balance	0	440,335	440,335	0
Total Revenue	509,489	979,335	979,335	0
Other Fin Uses	438,856	584,000	586,200	2,200
Contingency	0	395,335	393,135	(2,200)
Total Appropriations	438,856	979,335	979,335	0
ORG 4360620 LB: CSA#10 - SLT LIBRARY TOTAL	(70,634)	0	0	0

HEALTH AND HUMAN SERVICES AGENCY FUNDS

Community Services Fund

The Grant Programs subfund includes Community Services Administration, Community Services Block Grant, Community Corrections Partnership, the Low-Income Home Energy Assistance Program, and the Low-Income Weatherization Program.

Targeted Case Management includes the Medi-Cal Administrative Activities (MAA) program, which reimburses for activities such as Outreach, Assistance with Facilitating Medi-Cal applications, Referral and Monitoring, and Program Planning and Policy Development related to Medi-Cal Covered Services. Agencies that have programs participating in MAA/TCM are required to designate a Local Government Agency (LGA) Coordinator. The Public Guardian Program participates in and receives MAA reimbursements, and this subfund accounts for the cost and reimbursement of the LGA Coordinator for El Dorado County.

Homeless Emergency Assistance Program includes homeless aid programs that have received multiyear grants to help aid in the prevention and care for the homeless. Funding includes capital improvements for homeless shelters, homeless youth set aside, rental assistance, and assistance for persons experiencing or at risk of homelessness.

The Area Agency on Aging (AAA) is responsible for the administration of senior programs for El Dorado County residents 60 years of age and older. The AAA develops and implements the Area Plan for Senior Services in El Dorado County, which is required to receive Federal and State Funding for the Aging Programs. The AAA also administrates memorandum of understating for HICAP (Health Insurance Counseling and Advocacy program). AAA Admin also funds the Committee on Aging, an advisory Committee to the El Dorado County Board of Supervisors.

The Community Based Services Program subfund holds the residual fund balance from participation in the Area Agency on Aging (AAA) Targeted Case Management (TCM) Linkages program that was discontinued in FY 2010-11. The Center for Medicaid Services (CMS) has an outstanding open audit of this program with the Department of Health Care Services (DHCS) that dates back to FY 2003-04 through FY 2006-07. The fund balance must be retained in the event that the funds are owed back once the audit has been settled. HHSa has no control over the timing or outcome of the audit.

Special Revenue Funds

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ORG : 5210100 CS: COMMUNITY SERVICE PROG

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(2,971)	0	0	0
IG Rev - Federal	2,946,704	3,615,971	5,454,569	1,838,598
Service Charges	32,147	9,747	9,747	0
Miscellaneous Rev	29,583	43,698	43,698	0
Other Fin Sources	216,302	367,885	367,885	0
Fund Balance	0	1,096	1,096	0
Total Revenue	3,221,766	4,038,397	5,876,995	1,838,598
Salaries & Benefits	1,142,993	1,416,016	1,416,016	0
Services & Supplies	494,363	615,844	615,844	0
Other Charges	1,820,102	2,150,215	3,988,813	1,838,598
Intrafund Transfers	101,215	46,217	46,217	0
Intrafund Abatement	(337,402)	(189,895)	(189,895)	0
Total Appropriations	3,221,270	4,038,397	5,876,995	1,838,598
ORG 5210100 CS: COMMUNITY SERVICE PROG TOTAL	(495)	0	0	0

ORG : 5210110 CS: COMMUNITY SERVICES -HEAP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(90,942)	0	(5,000)	(5,000)
IG Rev - State	0	621,835	621,835	0
IG Rev - Federal	415,820	0	0	0
Other Fin Sources	0	0	5,000	5,000
Fund Balance	0	344,713	344,713	0
Total Revenue	324,878	966,548	966,548	0
Services & Supplies	76,704	250,000	250,000	0
Other Charges	13,353	633,548	633,548	0
Fixed Assets	0	83,000	83,000	0
Total Appropriations	90,058	966,548	966,548	0
ORG 5210110 CS: COMMUNITY SERVICES -HEAP TOTAL	(234,820)	0	0	0

ORG : 5210112 CS:COMMUNITY SERVICES-NPLH

Description	Prior Year Actual	CAO Recommended	CAO Proposed Adopted	Difference from
IG Rev - State	0	3,235,005	300,427	(2,934,578)
IG Rev - Federal	6,600	0	0	0
Fund Balance	0	542	542	0
Total Revenue	6,600	3,235,547	300,969	(2,934,578)
Services & Supplies	6,600	0	0	0
Other Charges	40,492	3,235,547	300,969	(2,934,578)
Total Appropriations	47,092	3,235,547	300,969	(2,934,578)
ORG 5210112 CS:COMMUNITY SERVICES-NPLH TOTAL	40,492	0	0	0

Special Revenue Funds

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ORG : 5210113 CS:COMMUNITY SERVICES-HHAP

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	8,495	0	0	0
IG Rev - State	1,090,949	2,300,000	3,972,620	1,672,620
Fund Balance	0	3,201,833	3,201,833	0
Total Revenue	1,099,444	5,501,833	7,174,453	1,672,620
Salaries & Benefits	0	112,216	112,216	0
Services & Supplies	177,031	1,500,846	3,173,466	1,672,620
Other Charges	3,958	1,084,486	1,084,486	0
Other Fin Uses	0	2,800,000	2,800,000	0
Intrafund Transfers	0	4,285	4,285	0
Total Appropriations	180,989	5,501,833	7,174,453	1,672,620
ORG 5210113 CS:COMMUNITY SERVICES-HHAP TOTAL	(918,454)	0	0	0

ORG : 5210115 CS: COMMUNITY SERVICES-ESG-CV

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	0	0	1,216,000	1,216,000
IG Rev - Federal	342,517	0	0	0
Total Revenue	342,517	0	1,216,000	1,216,000
Services & Supplies	58,363	0	0	0
Other Charges	282,883	0	1,216,000	1,216,000
Total Appropriations	341,247	0	1,216,000	1,216,000
TOTAL	(1,271)	0	0	0

ORG : 5210140 CS: AAA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(5,435)	0	0	0
IG Rev - State	561,947	2,114,537	2,114,537	0
IG Rev - Federal	1,208,533	1,288,103	1,288,103	0
Service Charges	286,992	313,900	267,042	(46,858)
Miscellaneous Rev	43,380	94,700	94,700	0
Other Fin Sources	1,613,104	2,602,087	2,602,087	0
Fund Balance	0	500	500	0
Total Revenue	3,708,521	6,413,827	6,366,969	(46,858)
Salaries & Benefits	1,834,655	2,708,123	2,708,123	0
Services & Supplies	1,263,157	1,683,587	1,683,587	0
Other Charges	356,236	1,309,397	1,309,397	0
Fixed Assets	0	394,951	394,951	0
Other Fin Uses	0	225,000	178,142	(46,858)
Intrafund Transfers	200,329	92,769	92,769	0
Total Appropriations	3,654,377	6,413,827	6,366,969	(46,858)
ORG 5210140 CS: AAA TOTAL	(54,145)	0	0	0

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Countywide Special Revenue – Local Revenue in the Behavioral Health Department

The Countywide Special Revenue – Local Revenue in the Behavioral Health Department includes the Behavioral Health Services subfund. This consists of 2011 Behavioral Health Realignment funds that are restricted for use to fund the former state share of specific Behavioral Health Programs and Services that were realigned according to legislation.

ORG : 5380810 BH: 2011 BH LRF

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	5,375,433	4,403,197	5,372,931	969,734
Fund Balance	0	5,583,589	5,583,589	0
Total Revenue	5,375,433	9,986,786	10,956,520	969,734
Other Fin Uses	4,804,124	10,345,868	11,315,602	969,734
Intrafund Abatement	(250,000)	(359,082)	(359,082)	0
Total Appropriations	4,554,124	9,986,786	10,956,520	969,734
ORG 5380810 BH: 2011 BH LRF	TOTAL	(821,310)	0	0
FUND 1277 COUNTYWIDE SR - LOCAL REVENUE TOTAL		(821,310)	0	0

Mental Health

The Behavioral Health division has multiple special revenue subfunds within the Mental Health fund.

The Mental Health subfund consists of mandated programs in effect prior to the passage of the Mental Health Services Act in November 2004; these programs are primarily funded by Medi-Cal and both 1991 and 2011 Realignment, with minor funding coming from insurance, self-pay clients, and other California counties who place clients in the County's Psychiatric Health Facility.

The Mental Health Services Act (MHSA), which places a 1% income tax on incomes in excess of \$1,000,000, was passed by CA voters in November 2004 (Proposition 63). This revenue is used by the State and counties to provide programs and services that were created after the passage of the MHSA. As required by the MHSA, El Dorado County uses its MHSA funding to provide a myriad of program as identified in its Board-approved three-year MHSA plan. Additional funding for the MHSA programs comes from Medi-Cal and two federal Substance Abuse and Mental Health Services Administration (SAMHSA) block grant allocations. The State allocates the MHSA funds to the counties and these funds are deposited in the MHSA subfund.

The Alcohol Drug Program, recently renamed Substance Use Disorder Services (SUDS), provides substance use prevention and treatment services in both outpatient and inpatient settings. Funding for these programs come primarily from Medi-Cal, 2011 Realignment, the federal Substance Abuse and Mental Health Services Administration's (SAMHSA) Substance Abuse Block Grant (SABG) allocation, and the County's Community Corrections Program (CCP).

The County has begun receiving Opioid Settlement payments and the funds are being deposited into a Behavioral Health Special Revenue Fund. Settlement funds are distributed by the State and must be expended on opioid remediation activities focused on prevention, intervention, harm reduction, treatment, and recovery services.

Special Revenue Funds

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ORG : 5310100 BH: MENTAL HEALTH TRADITIONAL

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(164,386)	(15,000)	(15,000)	0
IG Rev - State	444,960	2,260,055	2,260,055	0
IG Rev - Federal	3,081,134	3,765,000	7,246,676	3,481,676
Service Charges	389,071	447,000	447,000	0
Miscellaneous Rev	149,260	0	0	0
Other Fin Sources	11,909,619	19,318,947	20,763,970	1,445,023
Total Revenue	15,809,659	25,776,002	30,702,701	4,926,699
Salaries & Benefits	3,556,291	4,435,298	4,435,298	0
Services & Supplies	5,828,245	5,226,253	5,826,253	600,000
Other Charges	5,887,518	12,927,906	14,015,706	1,087,800
Other Fin Uses	0	0	35,000	35,000
Intrafund Transfers	1,284,782	1,400,213	1,400,213	0
Intrafund Abatement	(4,266,939)	(5,384,345)	(5,384,345)	0
Contingency	0	7,170,677	10,374,576	3,203,899
Total Appropriations	12,289,897	25,776,002	30,702,701	4,926,699
ORG 5310100 BH: MENTAL HEALTH TRADITIONAL TOTAL	(3,519,762)	0	0	0

ORG : 5310150 BH: MENTAL HEALTH MHSA

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(410,998)	80,300	80,300	0
IG Rev - State	12,381,919	14,431,976	14,431,976	0
IG Rev - Federal	3,770,035	7,110,136	9,788,864	2,678,728
Service Charges	6,256	33,600	33,600	0
Miscellaneous Rev	90,097	70,000	70,000	0
Other Fin Sources	108,450	207,633	207,633	0
Fund Balance	0	11,580,702	11,580,702	0
Total Revenue	15,945,760	33,514,347	36,193,075	2,678,728
Salaries & Benefits	4,952,121	7,904,047	7,904,047	0
Services & Supplies	554,511	5,171,594	6,071,594	900,000
Other Charges	7,058,544	13,085,491	15,321,003	2,235,512
Fixed Assets	0	923,920	923,920	0
Other Fin Uses	47,145	100,000	100,000	0
Intrafund Transfers	2,887,703	3,883,105	3,883,105	0
Intrafund Abatement	(411,734)	(562,822)	(562,822)	0
Contingency	0	3,009,012	2,552,228	(456,784)
Total Appropriations	15,088,290	33,514,347	36,193,075	2,678,728
ORG 5310150 BH: MENTAL HEALTH MHSA TOTAL	(857,470)	0	0	0

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ORG : 5320200 BH: ALCOHOL DRUG PROGRAM

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(5,883)	(10,000)	(10,000)	0
IG Rev - State	181,613	259,000	259,000	0
IG Rev - Federal	2,419,187	3,316,088	4,724,092	1,408,004
Miscellaneous Rev	31,557	63,705	63,705	0
Other Fin Sources	1,407,727	2,373,809	1,898,520	(475,289)
Total Revenue	4,034,201	6,002,602	6,935,317	932,715
Salaries & Benefits	1,834,642	2,416,914	2,416,914	0
Services & Supplies	293,431	176,844	176,844	0
Other Charges	1,496,657	2,787,705	3,720,420	932,715
Intrafund Transfers	506,188	663,849	663,849	0
Intrafund Abatement	(41,070)	(42,710)	(42,710)	0
Total Appropriations	4,089,848	6,002,602	6,935,317	932,715
ORG 5320200 BH: ALCOHOL DRUG PROGRAM TOTAL	55,647	0	0	0

ORG : 5320225 BH: ADP OPIOID SETTLEMENT

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
IG Rev - State	0	600,000	600,000	0
Fund Balance	0	1,061,167	1,061,167	0
Total Revenue	0	1,661,167	1,661,167	0
Salaries & Benefits	0	0	100,000	100,000
Services & Supplies	0	830,000	730,000	(100,000)
Other Charges	0	831,167	831,167	0
Total Appropriations	0	1,661,167	1,661,167	0
ORG 5320225 BH: ADP OPIOID SETTLEMENT TOTAL	0	0	0	0
FUND 1110 MENTAL HEALTH TOTAL	(4,321,535)	0	0	0

Public Health Fund

The Medical Administrative Claiming subfund consists of a residual fund balance from the former Title XIX MAA activities, and then funded Public Health Accreditation Activities. The fund balance is discretionary for Public Health use and now accounted for in the Public Health subfund.

Special Revenue Funds

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ORG : 5400000 PH: ADMINISTRATION

Description	FY 2021-22 Actual	CAO Recommended	CAO Proposed Adopted	Difference from Recommended
Rev Use Money/Prop	(293,510)	80,000	80,000	0
IG Rev - State	225,000	1,015,644	1,015,644	0
IG Rev - Federal	2,255,709	3,576,369	3,576,369	0
Service Charges	1,100	0	0	0
Other Fin Sources	5,202,126	7,418,081	7,418,081	0
Residual Equity	0	109,401	109,401	0
Fund Balance	0	11,154,130	11,154,130	0
Total Revenue	7,390,425	23,353,625	23,353,625	0
Salaries & Benefits	1,963,452	3,176,182	3,176,182	0
Services & Supplies	1,341,079	2,359,918	2,361,751	1,833
Other Charges	650,497	829,374	829,374	0
Fixed Assets	17,512	350,600	350,600	0
Other Fin Uses	105,260	1,106,623	1,104,790	(1,833)
Intrafund Transfers	127,076	171,036	171,036	0
Intrafund Abatement	(402,330)	(510,117)	(510,117)	0
Contingency	0	12,096,221	12,096,221	0
Total Appropriations	3,802,545	19,579,837	19,579,837	0
ORG 5400000 PH: ADMINISTRATION	TOTAL	(3,587,880)	(3,773,788)	0

